

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'B' BENCH, CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं
श्री ए. मोहन अलंकामणी, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.1950 & 1951/Mds/2014

निर्धारण वर्ष / Assessment Year : 2008-09

The Income Tax Officer,
Business Ward VI(3),
Chennai - 600 034.

v. M/s Jai Bhagwan Garg & Sons (HUF),
No.2, Vaidyanathan Street,
Opp. BOC Gas Company,
Tondiarpet, Chennai - 600 081.

(अपीलार्थी/Appellant)

PAN : AADHJ 4513 Q

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Sh. A.B. Koli, JCIT

प्रत्यर्थी की ओर से/Respondent by : Sh. G. Alexander, Advocate

सुनवाई की तारीख/Date of Hearing : 08.02.2016

घोषणा की तारीख/Date of Pronouncement : 08.02.2016

आदेश /O R D E R

PER BENCH:

Both the appeals of the Revenue are directed against the order of the Commissioner of Income Tax (Appeals)-II, Chennai, dated 19.02.2014 and pertains to assessment year 2008-09.

2. On hearing the Ld. Departmental Representative, we find that the tax effect in this case is less than ₹10 lakhs. The CBDT in

its Circular No.21/2015 dated 10.12.2015 instructed its officers to withdraw all the appeals pending before the ITAT where the tax effect is less than ₹10 lakhs. This Tribunal is of the considered opinion that this Circular of CBDT is binding on the officers of the Department. Therefore, the Revenue cannot proceed further in this appeal. Accordingly, these appeals stand dismissed.

3. In the result, both the appeals of the Revenue are dismissed.

Order pronounced in the open court on 8th February, 2016 at Chennai.

sd/-
(ए. मोहन अलंकामणी)
(A. Mohan Alankamony)
लेखा सदस्य/Accountant Member

sd/-
(एन.आर.एस. गणेशन)
(N.R.S. Ganesan)
न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,
दिनांक/Dated, the 8th February, 2016.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)-II, Chennai
4. आयकर आयुक्त/CIT-VII, Chennai
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.