

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'D' 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.3121, 3122 & 3123/Mds/2014

निर्धारण वर्ष / Assessment Years : 2010-11, 2011-12 & 2009-10

The Income Tax Officer
(Exemptions),
Chennai - 600 034.

M/s Periyar Community College of
Continuing Education,
v. "Periyar Thidal"
No.50, R.V.K. Sampath Salai,
Vepery, Chennai - 600 007.

(अपीलार्थी/Appellant)

PAN : AAATP 5930 G

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Dr. B. Nischal, JCIT

प्रत्यर्थी की ओर से/Respondent by : Shri G. Baskar, Advocate

आयकर अपील सं./ITA No.1071/Mds/2015

&

C.O. No.68/Mds/2015

(in I.T.A. No.1071/Mds/2015)

निर्धारण वर्ष / Assessment Year : 2005-06

The Income Tax Officer,
Non-Corporate Ward 3(1),
Chennai - 600 034.

Shri S.A. Abdullah Hasim,
v. 15/8-A, Seetha Nagar 1st Street,
Nungambakkam,
Chennai - 600 034.

(अपीलार्थी/Appellant)

PAN : ADVPA 8536 F

(Respondent & Cross-objector)

अपीलार्थी की ओर से/Appellant by : Dr. B. Nischal, JCIT

प्रत्यर्थी की ओर से/Respondent by : Shri G. Seetharaman, CA

आयकर अपील सं./ITA No.1070/Mds/2015
&
C.O. No.67/Mds/2015
निर्धारण वर्ष / Assessment Year : 2005-06

The Income Tax Officer,
Non-Corporate Ward 3(3),
Chennai - 600 034.

v. Smt. Syed Rafiath Ummal,
15/8A, Seetha Nagar, 1st Street,
Nungambakkam,
Chennai - 600 034.

(अपीलार्थी/Appellant)

PAN : AAOPU 8512 F

(Respondent & Cross-objector)

अपीलार्थी की ओर से/Appellant by : Dr. B. Nischal, JCIT

प्रत्यर्थी की ओर से/Respondent by : Shri G. Seetharaman, CA

आयकर अपील सं./ITA Nos.1528 & 1529/Mds/2015
निर्धारण वर्ष / Assessment Years : 2006-07 & 2007-08

The Assistant Commissioner of
Income Tax,
Corporate Circle – 3(2),
Chennai - 600 034.

v. M/s Xomox Sanmar Limited,
No.9, Cathedral Road,
Chennai - 600 086.

(अपीलार्थी/Appellant)

PAN : AAACX 0247 K

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Dr. B. Nischal, JCIT

प्रत्यर्थी की ओर से/Respondent by : Sh. R. Vijayaraghavan, Advocate

आयकर अपील सं./ITA No.1290/Mds/2013

निर्धारण वर्ष / Assessment Year : 2009-10

The Deputy Commissioner of
Income Tax,
Media Circle – I,
Chennai - 600 034.

v. Shri S. Kamal Haasan,
No.218/404, Alwarpet,
TTK Road, Chennai - 600 018.

(अपीलार्थी/Appellant)

PAN : AAEPK 9261 B

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Dr. B. Nischal, JCIT

प्रत्यर्थी की ओर से/Respondent by : Sh.K. Balasubramanian, Advocate

आयकर अपील सं./ITA No.420/Mds/2013

निर्धारण वर्ष / Assessment Year : 2005-06

The Assistant Commissioner of
Income Tax,
Central Circle IV(3),
Chennai - 600 034.

v. M/s V.G.P. Finance Ltd.,
No.6, VGP Square,
Dharmaraja Koil Street, Saidapet,
Chennai - 600 015.

(अपीलार्थी/Appellant)

PAN : AAACV 3642 G

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Dr. B. Nischal, JCIT

प्रत्यर्थी की ओर से/Respondent by : Sh. A.S. Sriraman, Advocate

आयकर अपील सं./ITA No.1157/Mds/2014

निर्धारण वर्ष / Assessment Year : 2009-10

The Deputy Director of Income
Tax (Exemptions-I),
Chennai - 600 034.

v. M/s The Mylapore Fine Arts Club,
No.45 (Old No.16),
Musiri Subramanian Salai,
Mylapore, Chennai - 600 004.

(अपीलार्थी/Appellant)

PAN : AAAAT 0234 G

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Dr. B. Nischal, JCIT

प्रत्यर्थी की ओर से/Respondent by : Shri G. Seetharaman, Advocate

आयकर अपील सं./ITA No.2434/Mds/2014

निर्धारण वर्ष / Assessment Year : 2010-11

The Income Tax Officer,
Ward III(4),
63, Race Course Road,
Coimbatore – 641 018.

v. Shri S. Badrinarayanan,
402, Raja Street,
Coimbatore – 641 001.

(अपीलार्थी/Appellant)

PAN : ACGPB 2991 M

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Dr. B. Nischal, JCIT

प्रत्यर्थी की ओर से/Respondent by : Sh. A.S. Sriraman, Advocate

आयकर अपील सं./ITA No.566/Mds/2014

निर्धारण वर्ष / Assessment Year : 2009-10

The Income Tax Officer,
Business Ward III(1),
Chennai - 600 034.

v. Shri R. Anandan,
Plot No.2/281, 7th Cross Street,
Kandasamy Nagar, Palavakkam,
Chennai - 600 041.

(अपीलार्थी/Appellant)

PAN : AEAPA 6405 K

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Dr. B. Nischal, JCIT

प्रत्यर्थी की ओर से/Respondent by : Sh. A.S. Sriraman, Advocate

आयकर अपील सं./ITA No.887/Mds/2015

निर्धारण वर्ष / Assessment Year : 2008-09

The Deputy Commissioner of
Income Tax,
Corporate Circle – 1.
63-A, Race Course Road,
Coimbatore.

v. M/s Paragon Steels Pvt. Ltd.,
104, Race Course Road,
Coimbatore – 641 018.

(अपीलार्थी/Appellant)

PAN : AABCP 3039 J

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Dr. B. Nischal, JCIT

प्रत्यर्थी की ओर से/Respondent by : None

आयकर अपील सं./ITA No. 744/Mds/2012

निर्धारण वर्ष / Assessment Year : 2007-08

The Assistant Commissioner of
Income Tax,
Company Circle VI(4),
Chennai - 600 034.

v. Shri A.M. Gopalan,
Sree Gokulam Investments,
No.6C, Arcot Road,
Kodambakkam, Chennai - 600 024

(अपीलार्थी/Appellant)

PAN : AEIPG 7246 Q

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Dr. B. Nischal, JCIT

प्रत्यर्थी की ओर से/Respondent by : Sh. A.S. Sriraman, Advocate

आदेश /O R D E R

PER BENCH:

These appeals of the Revenue in respect of different assesseees are directed against the respective orders of the Commissioner of Income Tax (Appeals). We heard all these appeals together and disposing of the same by this common order.

2. On hearing the Ld. Departmental Representative, we find that the tax effect in these cases 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 these appeals. Accordingly, these appeals stand dismissed.

3. In the result, these appeals of the Revenue are dismissed. Cross objections also stand dismissed.

Order pronounced in the open court on 28th December, 2015 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 28th December, 2015.
 Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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