

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'A' BENCH, CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.562/Mds/2017

निर्धारण वर्ष / Assessment Year : 2007-08

The Deputy Commissioner of
Income Tax,
Corporate Circle – 1(1),
Chennai - 600 034.

(अपीलार्थी/Appellant)

v. M/s Amita Technical Co. Pvt. Ltd.,
TS-86/B, Ekkatuthangal Indl Estate,
Ekatuthangal, Chennai - 600 097.

PAN : AAACA 8449 E

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri AR.V. Sreenivasan, JCIT

प्रत्यर्थी की ओर से/Respondent by : Ms. S. Sriniranjani, Advocate

सुनवाई की तारीख/Date of Hearing : 29.08.2017

घोषणा की तारीख/Date of Pronouncement : 29.08.2017

आदेश /ORDER

PER N.R.S. GANESAN, JUDICIAL MEMBER:

This appeal of the Revenue is directed against the order of the Commissioner of Income Tax (Appeals)-1, Chennai, dated 29.12.2016 and pertains to assessment year 2007-08.

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, this appeal stands dismissed.

3. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open court on 29th August, 2017 at Chennai.

sd/-
(एस जयरामन)
(S. Jayaraman)
लेखा सदस्य/Accountant Member

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

चेन्नई/Chennai,
दिनांक/Dated, the 29th August, 2017.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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