

**आयकर अपीलीय अधिकरण, ए' न्यायपीठ, चेन्नई**

IN THE INCOME TAX APPELLATE TRIBUNAL 'A' (SMC) BENCH : CHENNAI

**श्री अब्राहम पी. जॉर्ज, लेखा सदस्य के समक्ष।**

[BEFORE SHRI ABRAHAM P. GEORGE, ACCOUNTANT MEMBER]

आयकर अपील सं./I.T.A. No.1513/Mds/2017

निर्धारण वर्ष /Assessment year : 2007-2008

The Income Tax Officer,  
Non Corporate Ward 15(5)  
Chennai 600 034.

**Vs.** M/s. Win Power Engineering  
No.30, Lakshmi Nagar,  
Gerugambakkam,  
Chennai 602 101.

[PAN AAAPFW 5667K]

**(अपीलार्थी/Appellant)**

**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by : Shri. Sagadevan, IRS, JCIT.

प्रत्यर्थी की ओर से /Respondent by : None

सुनवाई की तारीख/Date of Hearing : 23-08-2017

घोषणा की तारीख /Date of Pronouncement : 28-08-2017

**आदेश / ORDER**

Revenue in this appeal is aggrieved that the Id. Commissioner of Income Tax (Appeals) deleted an addition of ₹10,17,376/- made by the Id. Assessing Officer u/s. 36(1) (vii) of the Income Tax Act, 1961 (in short 'the Act').

2. Grounds raised by the Revenue state that CBDT Circular No.21/2015, dated 10<sup>th</sup> December, 2015 does not apply since Revenue Audit Objection was accepted by the Department. When Bench enquired with the Id. Departmental Representative what was the Revenue Audit Objection, Id. Departmental Representative replied that he was unable to place hands on the objection. Since Revenue is unable to show how it fell under the exemption set out in Circular No.21/2015, I am of the opinion that the appeal cannot survive. However, if the Revenue able to find the Revenue audit objections if any, in future, it can file a petition for recalling the order.

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

Order pronounced on Monday, the 28<sup>th</sup> day of August, 2017, at Chennai.

Sd/-

(अब्राहम पी. जॉर्ज)

**(ABRAHAM P. GEORGE)**

**लेखा सदस्य/ACCOUNTANT MEMBER**

चेन्नई/Chennai

दिनांक/Dated:28th August, 2017

**KV**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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