

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH : CHENNAI

श्री अब्राहम पी. जॉर्ज, लेखासदस्य एवं श्री जॉर्ज माथन, न्यायिक सदस्य के समक्ष
BEFORE SHRI ABRAHAM P. GEORGE, ACCOUNTANT MEMBER AND
SHRI GEORGE MATHAN, JUDICIAL MEMBER

आयकर अपील सं./I.T.A. No.2072/Mds/2017
निर्धारण वर्ष /Assessment year : 2012-2013.

The Assistant Commissioner of Income Tax,
Corporate Circle 3(1)
Chennai 600 034. **Vs.** M/s. Tech-Sharp Engineers P. Ltd,
C-39, 2nd Avenue,
Anna Nagar,
Chennai 600 040.

(अपीलार्थी/Appellant)

[PAN AACT 6096Q]
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr. Shaji P. Jacob, Addl. CIT.
प्रत्यर्थी की ओर से /Respondent by : Shri. M. Karunakaran, Adv

सुनवाई की तारीख/Date of Hearing : 12-07-2018
घोषणा की तारीख /Date of Pronouncement : 12-07-2018

आदेश / ORDER

PER ABRAHAM P. GEORGE, ACCOUNTANT MEMBER:

This appeal of the Revenue is directed against an order dated 19.05.2017 of the Commissioner of Income-tax (Appeals)-1, Chennai.

2. Ld. Counsel for the assessee at the outset submitted that Departmental appeal was against deletion of an addition of

₹14,47,931/-, by the Id. Commissioner of Income Tax (Appeals). As per Id. Authorised Representative tax effect being less than twenty lakhs, by virtue of CBDT Circular No.3/2018, dated 11.07.2018, the appeal will not lie.

3. Per contra, Id. Departmental Representative fairly agreed that the tax effect thereof was less than the limit mentioned in the CBDT circular.

4. We have considered the rival contentions and perused the orders of the authorities below. By virtue of Circular No.03/2018, dated 11.07.2018, an appeal of the Revenue will not lie before this Tribunal where the tax effect is less than ₹20,00,000/-.

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

Order pronounced in the open court at the time of hearing on Thursday, the 12th June, 2018, at Chennai.

Sd/-

(जॉर्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य/**JUDICIAL MEMBER**

Sd/-

(अब्राहम पी. जॉर्ज)

(ABRAHAM P. GEORGE)

लेखा सदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai

दिनांक/Dated: 12th June, 2018.

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