

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'B' 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.775/Chny/2017

&

**C.O. No.67/Chny/2017**

(in I.T.A. No.775/Chny/2017)

निर्धारण वर्ष / Assessment Year : 2008-09

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

v. M/s Ani Constructions Pvt. Ltd.,  
443, 5<sup>th</sup> floor, Guna Complex,  
Anna Salai, Teynampet,  
Chennai - 600 018.

(अपीलार्थी/Appellant)

PAN : AACCA 4267 G

(Respondent & Cross objector)

अपीलार्थी की ओर से /Appellant by : Shri Guru Bashyam, JCIT  
प्रत्यर्थी की ओर से /Respondent by : Sh. Saroj Kumar Parida, Advocate

सुनवाई की तारीख/Date of Hearing : 02.08.2018

घोषणा की तारीख/Date of Pronouncement : 02.08.2018

### **आदेश /O R D E R**

**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 18.01.2017 and pertains to assessment year 2008-09. The assessee has filed the cross-objection in support of the order of the

CIT(Appeals). Therefore, we heard both the appeal and the cross-objection together and disposing of the same by this common order.

2. This appeal of the Revenue and cross-objection of the assessee were earlier dismissed by this Tribunal by an order dated 06.09.2017 on the ground that the tax effect involved in the Revenue's appeal is less than ₹10 lakhs. However, the Revenue filed a Miscellaneous Petition on the ground that the tax effect is more than ₹10 lakhs. Accordingly, the order of this Tribunal dated 06.09.2017 was recalled and the appeal of the Revenue and the cross-objection of the assessee were restored on the file. Accordingly, now it was posted for final disposal.

3. When the appeal and the cross-objection were taken up for hearing, it was very fairly agreed by the Ld. D.R. and the Ld.counsel for the assessee that the tax effect involved is less than ₹20 lakhs. The CBDT has now revised the monetary limit for filing appeal by the Revenue before this Tribunal. Now, the Revenue has been instructed by the CBDT not to file appeal before the Tribunal wherever the tax effect is less than ₹20 lakhs. In view of the latest circular of the CBDT dated 11.07.2018, the appeal of the Revenue

is not maintainable, therefore, the appeal of the Revenue is dismissed.

4. The cross-objection is only to support the order of the CIT(Appeals), therefore, the cross-objection has become infructuous.

5. In the result, both the appeal of the Revenue and the cross-objection of the assessee stand dismissed.

Order pronounced in the open court after conclusion of hearing on 2<sup>nd</sup> August, 2018, 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 2<sup>nd</sup> August, 2018.

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.