

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL, 'D' BENCH, CHENNAI**  
श्री ए. मोहन अलंकामणी, लेखा सदस्य एवं श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य के समक्ष  
**BEFORE SHRI A.MOHAN ALANKAMONY, ACCOUNTANT MEMBER**  
**AND SHRI DUVVURU RL REDDY, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A.No.1463/Chny/2017  
(निर्धारण वर्ष / Assessment Year: 2013-14)

The Deputy Commissioner of Income Tax, Corporate Circle -1, Coimbatore.	Vs	M/s. K.G. Denim Limited, 11, Thenthirumalai, Coimbatore – 641 302.
		PAN: AAACK7940C
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Ms. Vijayaprabha, JCIT
प्रत्यर्थी की ओर से/Respondent by	:	Shri S. Sridhar, Advocate

सुनवाई की तारीख/Date of hearing	:	26.07.2018
घोषणा की तारीख /Date of Pronouncement	:	30.07.2018

**आदेश / ORDER**

**Per A. Mohan Alankamony, AM:-**

This appeal by the Revenue is directed against the order passed by the learned Commissioner of Income Tax(Appeals)-1, Chennai, dated 31.03.2017 in ITA No. 55/16-17 for the assessment year 2013-14 passed U/s. 250(6) r.w.s. 143(3) of the Act.

2. At the outset, the Ld.AR submitted before us that the above mentioned appeal is not maintainable due to the latest Circular No.3/2018 dated 11.07.2018 issued by the CBDT with

respect to monetary limit. Hence, it was pleaded that the appeal of the Revenue may be dismissed. The Ld. DR could not controvert to the submission of the Ld.AR.

3. After hearing both sides we find merit in the submission of the Ld.AR. The CBDT has directed the Revenue not to file appeal before the Tribunal where the tax effect does not exceed Rs.20 lakhs. In the above mentioned appeal of the assessee the tax effect is less than Rs.20 lakhs. Therefore, we hereby dismiss the appeal filed by the Revenue as not maintainable.

4. In the result appeal of the Revenue is dismissed.

Order pronounced on the 30<sup>th</sup> July, 2018 at Chennai.

Sd/-  
(धुव्वुरु आर.एल रेड्डी)  
( Duvvuru RL Reddy )  
न्यायिक सदस्य /Judicial Member

Sd/-  
(ए. मोहन अलंकामणी)  
( A. Mohan Alankamony )  
लेखा सदस्य / Accountant Member

चेन्नई/Chennai,  
दिनांक/Dated 30<sup>th</sup> July, 2018

**RSR**

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             |