

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL
' A' BENCH : CHENNAI

**श्री जॉर्ज माथन, न्यायिक सदस्य के समक्ष
एवं एस जयरामन, लेखा सदस्य**

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER & SHRI
S.JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A.Nos.3121, 3122 & 3123/Chny/2017

निर्धारण वर्ष /Assessment years : 2008-09, 2011-12 & 2012-13

Assistant Commissioner of
Income Tax,
Central Circle-2(2),
Chennai 600 034.

Vs. M/s. Sri Renga Enterprises.,
5,Srinivasa Residency,
Sankaran Pillai Street,
Trichy 620 002.

(अपीलार्थी/Appellant)

[PAN AAWFS 5391 J]
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Mr.AR.V.Srinivasan,JCIT,D.R

प्रत्यर्थी की ओर से /Respondent by

: Mr.Y.Sridhar, C.A

सुनवाई की तारीख/Date of Hearing

: 09-08-2018

घोषणा की तारीख /Date of Pronouncement

: 09-08-2018

आदेश / O R D E R

PER BENCH:

These three of appeals are filed by the Revenue against the separate orders of the Commissioner of Income Tax (Appeals)-18

Chennai in appeal No.736/15-16 dated 14.09.2017 for assessment year 2008-09, and in appeal Nos.405 & 995/15-16 dated 14.09.2017 for assessment years 2011-12 & 2012-13.

2. Since the assessee is common in all these appeals, these three appeals are clubbed together, heard together, disposed off by this common order for the sake of convenience.

3. Shri AR.V.Srinivasan represented on behalf of the Revenue, and Shri Y.Sridhar represented on behalf of the Assessee.

4. When the appeals are taken up for hearing, the representative for the Revenue and Authorised Representative of assessee very fairly submitted that the tax effect involved in these appeals is less than ₹20 lakhs. The CBDT in its latest Circular No.3/2018 dated 11.07.2018 instructed its officers to withdraw all the appeals pending before the ITAT where the tax effect is less than ₹20 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 these three appeals. Accordingly, the appeals filed by the Revenue stand dismissed.

5. In the result, all these three appeals filed by the Revenue are dismissed.

Order pronounced in the open court after conclusion of hearing on 09th August, 2018, at Chennai.

Sd/-

(एस जयरामन)

(S. JAYARAMAN)

लेखा सदस्य/Accountant Member

चेन्नई/Chennai

दिनांक/Dated: 09th August, 2018.

K S Sundaram

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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

Sd/-

(जॉर्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य/JUDICIAL MEMBER