

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
IN THE INCOME TAX APPELLATE TRIBUNAL  
' A' 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./I.T.A.Nos.558 & 559/CHNY/2018

निर्धारण वर्ष /Assessment years : 2006-07 & 2008-09

The Assistant Commissioner  
of Income Tax,  
Corporate Circle-1(1),  
**Chennai 600 034**

**Vs.**

**M/s.ABAN Informatics P Ltd.**  
96,Pantheon Road, Egmore,  
Chennai 600 008.

[PAN AACCA 4322 L]

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by

: Mr.AR.V.Sreenivasan, JCIT,D.R  
: Mr.R.Vijayaraghavan,Advocate

सुनवाई की तारीख/Date of Hearing

: 18-07-2018

घोषणा की तारीख /Date of Pronouncement

: 18-07-2018

**आदेश / O R D E R**

**PER N.R.S. GANESAN, JUDICIAL MEMBER :**

Both the appeals of the Revenue are directed against the common order of the Commissioner of Income-tax (Appeals)-3, Chennai dated 30.11.2017 for the assessment years 2006-07 & 2008-09. Since both the appeals are related to the same assessee, therefore, we heard these appeals together and disposing of the same by this common order.

2. When the appeals are taken up for hearing, both the representatives for the Revenue and the Counsel for the assessee very fairly submitted that the tax effect involved in both 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 appeals. Accordingly, both the appeals filed by the Revenue stands dismissed.

3. In the result, both the appeals of the Revenue are dismissed.

Order pronounced in the open court after conclusion of hearing on 18<sup>th</sup> July, 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: 18<sup>th</sup> July, 2018.

**K S Sundaram**

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        |