

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH, CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं
श्री ए. मोहन अलंकामणी, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.502 & 503/Chny/2017.

निर्धारण वर्ष / Assessment Years : 2012-13 & 2013-14

The Income Tax Officer,
Corporate Ward – 1(4),
Chennai - 600 034.

v.

M/s DSM Soft Pvt. Ltd.,
No.1, Anu Arcade, 15th Cross Street,
Shastri Nagar, Adyar,
Chennai - 600 020.

(अपीलार्थी/Appellant)

PAN : AAACD 3149 A

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Ms. S. Vijayaprabha, JCIT

प्रत्यर्थी की ओर से/Respondent by : Ms. K. Hemalatha, CA

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 N.R.S. GANESAN, JUDICIAL MEMBER:

These appeals of the Revenue are directed against the respective orders of the Commissioner of Income Tax (Appeals)-1, Chennai, dated 20.12.2016 and pertain to assessment years 2012-13 and 2013-14. Since common issue arises for consideration in

both the appeals, we heard both the appeals together and disposing of the same by this common order.

2. On hearing the Ld. Departmental Representative, we find that the tax effect in both the cases is less than ₹20 lakhs. The CBDT in its 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 this appeal. Accordingly, this appeal stands dismissed.

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

Order pronounced in the open court on 9th August, 2018 at Chennai.

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

sd/-
(एन.आर.एस. गणेशन)
(N.R.S. Ganesan)
न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,
दिनांक/Dated, the 9th 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.