

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई

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

श्री जॉर्ज माथन, न्यायिक सदस्य के समक्ष
एवं ए. मोहन अलंकामणी, लेखा सदस्य

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER & SHRI
A.MOHAN ALANKAMONY, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A.No.3268/Chny/2016

निर्धारण वर्ष /Assessment year : 2011-12

The Income Tax officer,
Ward -1(5),
Tirupur.

Vs. Smt.A.G.Achiathal,
(Legal Heir of Late A.C.Govindasamy)
No.1/2, Thiru Vi Ka Nagar,
Tirupur Road, Kangayam 638 701.

(अपीलार्थी/Appellant)

[PAN ANSPG 2569 H]
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mrs.Ruby George, CIT D.R
प्रत्यर्थी की ओर से /Respondent by : Mr.R.Kumar,Advocate

सुनवाई की तारीख/Date of Hearing : 30-08-2018
घोषणा की तारीख /Date of Pronouncement : 30-08-2018

आदेश / ORDER

PER GEORGE MATHAN, JUDICIAL MEMBER

This is an appeal filed by the Revenue against the order of the Commissioner of Income-tax (Appeals)-3, Coimbatore in appeal No.70/16-17 dated 20.09.2016 for the assessment year 2011-12.

2. Mrs. Ruby George represented on behalf of the Revenue, and Mr.R.Kumar represented on behalf of the Assessee.

3. When the appeal is taken up for hearing, the Id.D.R submitted a copy of letter received from the I.T.O, Tirupur dated 28.08.2018 addressed to The Principal Commissioner of Income Tax-3, Coimbatore & copy to Id.D.R, wherein the A.O clearly mentioned that the tax effect in the appeal No.3268/2016 - c/o. G.Achiathal- PAN:ANSPG 2569 H is ₹14.86 lakhs for assessment year 2011-12, and also mentioned that the case does not fall under any of the exceptional clause as mentioned in para-10 of Board's Circular No.3/2018 dated 11.07.2018.

4. At the outset, the representatives for the Revenue and the assessee very fairly submitted that the tax effect involved in this appeal is less than ₹20 lakhs. It was a submission that 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.

5. After considering the A.O's letter filed by the Id.D.R and the submissions of both the sides, we are of the considered opinion that the Circular of CBDT No.3/2018 dated 11.07.2018 is binding on the officers of the Department. Therefore, the Revenue cannot proceed

further in this appeal. Accordingly, the appeal filed by the Revenue stands dismissed.

3. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced in the open court after conclusion of hearing on 30th August, 2018, at Chennai.

Sd/-

(ए. मोहन अलंकामणी)

(A.MOHAN ALANKAMONY)

लेखा सदस्य /ACCOUNTANT MEMBER

चेन्नई/Chennai

दिनांक/Dated: 30th August, 2018.

K S Sundaram

Sd/-

(जॉर्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य/JUDICIAL MEMBER

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