

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL, 'B' BENCH, CHENNAI
श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं ए. मोहन अलंकामणी, लेखा सदस्य के समक्ष
BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI A.MOHAN ALANKAMONY, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A.Nos.1092 to 1094/Chny/2018
(निर्धारण वर्ष / Assessment Years:2001-02, 2002-03 & 2004-05)

The DCIT, Corporate Circle -6(1) i/c, Chennai	Vs	M/s. Sholingur Textiles Limited, 31, Cathedral Garden Road,m Chennai – 600 034.
		PAN:AAACS4910Q
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Shri S. Nataraja, JCIT
प्रत्यर्थी की ओर से/Respondent by	:	Shri Arjun Raj, CA for Shri S. Sridhar, Advocate

सुनवाई की तारीख/Date of hearing	:	11.09.2018
घोषणा की तारीख /Date of Pronouncement	:	11.09.2018

आदेश / ORDER

Per BENCH:-

These appeals by the Revenue are directed against the orders passed by the learned Commissioner of Income Tax (Appeals)-15, Chennai, both dated 30.11.2017 in ITA No.6 & 5/2013-14/CIT(A)-15 for the assessment years 2001-02 & 2002-03 passed U/s.250(6) r.w.s. 143(3) & 254 of the Act and ITA No.9/2013-14/CIT(A)-15 for the assessment year 2004-05 passed U/s.250(6) r.w.s. 143(3) of the Act.

2. There is a delay of 08 days in filing the appeal by the Revenue. The Ld.DCIT has furnished an affidavit before us stating that the delay

had occurred since his predecessor was immobilized due to illness and he could not hand over the files on time. It was therefore pleaded that the short delay in filing the appeal may be condoned. The Ld.AR strongly objected to the submission of the Ld.DR and pleaded for dismissing the appeal of the Revenue. After hearing both sides we are of the considered view the Revenue had a reasonable cause for the short delay in filing the appeals. Therefore we hereby condone the delay of 8 days in filing the appeals by the Revenue and proceed to hear the case on merits.

3. At the outset, the Ld.AR submitted before us that the above mentioned appeals are 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 appeals of the Revenue may be dismissed. The Ld. DR could not controvert to the submission of the Ld.AR.

4. 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 appeals of the assessee the tax effect is less than

Rs.20 lakhs which is affirmed by the Ld.DR. Therefore, we hereby dismiss the appeals filed by the Revenue as not maintainable.

5. In the result the appeals filed by the Revenue are dismissed.

Order pronounced in the open court on the 11th September, 2018 at Chennai.

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

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

चेन्नई/Chennai,

दिनांक/Dated 11th September, 2018

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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