

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'C' 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./ITA Nos.1548 & 1549/Chny/2018

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

The Assistant Commissioner of  
Income Tax,  
Non-Corporate Circle 10(1),  
Chennai - 600 034.

v. M/s Sadhana Enterprises,  
No.10, First floor,  
Ramanathan Street, Kilpauk,  
Chennai - 600 010.

(अपीलार्थी/Appellant)

PAN : AANFS 2594 L

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri R. Clement Ramesh Kumar,  
Addl.CIT

प्रत्यर्थी की ओर से/Respondent by : None

सुनवाई की तारीख/Date of Hearing : 17.09.2018

घोषणा की तारीख/Date of Pronouncement : 17.09.2018

### **आदेश /O R D E R**

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

Both the appeals filed by the Revenue are directed against the common order passed by the Commissioner of Income Tax (Appeals)-12, Chennai and pertaining to assessment years 2012-13 and 2013-14. Since common issues arise for consideration in these

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

2. There was a delay of one day in filing both the appeals by the Revenue. The Revenue has filed petitions for condonation of delay. We find that there was sufficient cause for not filing the appeals before the stipulated time. Therefore, we condone the delay and admit the appeals.

3. On hearing the Ld. Departmental Representative, we find that the tax effect in this case 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 these appeals. Accordingly, both the appeals stand dismissed.

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

Order pronounced in the open court on 17<sup>th</sup> September,  
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, the 17<sup>th</sup> September, 2018.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)-12, Chennai
4. Principal CIT-3, Chennai
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.