

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI

श्री अब्राहम पी. जॉर्ज, लेखासदस्य एवं
श्री धुव्वुरु आर.एल. रेड्डी, न्यायिक सदस्य के समक्ष
BEFORE SHRI ABRAHAM P.GEORGE, ACCOUNTANT MEMBER AND
SHRI DUVVURU R.L.REDDY, JUDICIAL MEMBER

आयकर अपील सं./ITA No.1264/Chny/2017
निर्धारण वर्ष /Assessment Year: 2010-11

The Income Tax Officer,
Non-Corporate Ward-10(2),
Room No.618, 6th Floor, New Block,
121, M.G.Road, Chennai-600 034.

Vs. Smt. P. Jayalakshmi,
W/o (Late) Palaniswamy,
No.150, Thirmalai Road,
Chennai-600 099.

(अपीलार्थी/Appellant)

[PAN: ANDPJ 7510 Q]
(प्रत्यर्थी/Respondent)

Department by : Mr.Suresh Babu, DCIT
Assessee by : Ms.Sushma Harini, Adv.
सुनवाई की तारीख/Date of Hearing : 04.09.2018
घोषणा की तारीख /Date of Pronouncement : 04.09.2018

आदेश / ORDER

PER DUVVURU R.L.REDDY, JUDICIAL MEMBER:

This appeal filed by the Revenue is directed against the order of the Commissioner of Income Tax (Appeals)-15, Chennai, in ITA No.88 /CIT(A)-12/2013-14 dated 10.02.2017 for the AY 2010-11.

2. The Counsel for the assessee pointed out that the tax effect in this case was less than Rs.20.00 lakhs. Hence, the appeal of the Revenue would not lie before this Tribunal by virtue of CBDT Circular No. 3/2018 dated 11.07.2018.

3. Ld. Departmental Representative fairly agreed that the tax effect was less than Rs.20.00 lakhs.
4. We have heard the rival contentions and perused the orders of the authorities below.
5. The tax effect in the appeal of the Revenue being less than Rs.20.00 lakhs, it cannot survive.
6. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced on September 04, 2018 in Chennai.

Sd/-

(अब्राहम पी. जॉर्ज)

(ABRAHAM P.GEORGE)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(धुव्वुरु आर.एल. रेड्डी)

(DUVVURU R.L. REDDY)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: September 04, 2018.

TLN

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