

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

श्री जॉर्ज माथन, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्य केसमक्ष

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A. No. 2966/Chny/2017

निर्धारण वर्ष/Assessment Year : 2012-13

Income Tax Officer,
Exemption Ward,
Salem.

M/s. The Bhavani Educational
Vs. Services Trust,
No. 6/1194, M.C. Complex,
Bhavani Main Road,
Kalingarayanpalayam,
Erode – 638 301.

[PAN: AABTT 4895K]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

Revenue by : Shri. AR V Sreenivasan, JCIT
Assessee by : None

सुनवाई की तारीख/Date of Hearing : 07.08.2018

घोषणा की तारीख/Date of Pronouncement : 07.08.2018

आदेश/ ORDER

PER S. JAYARAMAN, ACCOUNTANT MEMBER :

The Revenue filed this appeal against the order of Commissioner of Income Tax (Appeals), Salem in ITA No. 75/2015-16 dated 20.09.2017 for assessment year 2012-13.

2. M/s. The Bhavani Educational Services Trust, the assessee, is running; teachers training institute under the name and style "The Best College of Education" and "The Best Teacher Training Institute", school with hostel under the name and style "The Optimus Public School". While making the assessment for assessment year 2012-13, the Assessing Officer refused to allow depreciation claimed by the assessee on the assets, whose entire costs have already been claimed as application of income towards the objects of the trust. Aggrieved, the assessee filed an appeal before the Ld. CIT(A). The Ld. CIT(A) following the jurisdictional High Court decision in the case of DIT vs M/s. Medical Trust of 7th Day Adventists in TCA No 845 of 2010 dated 08.08.2017 reported in 2017 84 Taxmann.com 202 (Mad) allowed the assessee's appeal.

3. Aggrieved, the Revenue filed this appeal. At the time of hearing, the Ld. AR submitted that the tax effect involved in this appeal is less than Rs. 20 lakhs. 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 Rs. 20 lakhs. None was appeared for the assessee.

4. We heard the Ld. DR. We are of the considered opinion that the Circular of CBDT, supra, 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.

5. In the result, the Revenue's appeal is dismissed.

Order pronounced in the open court on 07th August, 2018 at Chennai.

Sd/-
(जॉर्जमाथन)
(GEORGE MATHAN)
न्यायिकसदस्य/Judicial Member

Sd/-
(एसजयरामन)
(S. JAYARAMAN)
लेखासदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated: 07th August, 2018

JPV

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

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|------------------------|--------------------------|-----------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकरआयुक्त) अपील(/CIT(A) |
| 4. आयकरआयुक्त/CIT | 5. विभागीयप्रतिनिधि/DR | 6. गार्डफाईल/GF |