

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'B' BENCH: CHENNAI**

श्री ए. मोहन अलंकामणी, लेखा सदस्य एवं  
श्री धुव्वुरु आर.एल. रेड्डी, न्यायिक सदस्य के समक्ष

**BEFORE SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER**  
**AND SHRI DUVVURU R.L.REDDY, JUDICIAL MEMBER**

आयकर अपील सं./ITA No.1681/Chny/2017  
निर्धारण वर्ष /Assessment Year: 2011-12

The Asst. Commissioner of-  
Income Tax,  
Non-Corporate Circle-2,  
Coimbatore.

**Vs.** M/s.Tejas,  
114, 11<sup>th</sup> Cross Street,  
Tatabad, Gandhipuram,  
Coimbatore-641 012.

(अपीलार्थी/**Appellant**)

[PAN: AAFFT 1586 P]  
(प्रत्यर्थी/**Respondent**)

Department by

: Mrs.Sumathy Venkataraman,  
JCIT

Assessee by

: Mr.Arjun Raj.N., CA &  
Mr S.Sridhar, Adv.

सुनवाई की तारीख/Date of Hearing

: 19.09.2018

घोषणा की तारीख /Date of Pronouncement

: 24.09.2018

**आदेश / O R D E R**

**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)-2, Coimbatore, in ITA No.254/14-15 dated 31.03.2017 for the AY 2011-12.

2. The appeal of the Revenue is filed with '05' days delay and the reason stated in the Affidavit are just, therefore, we condoned the delay and admit the appeal for hearing.

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

Order pronounced on the 24<sup>th</sup> day of September, 2018 in Chennai.

**Sd/-**

(ए. मोहन अलंकामणी)

**(A. MOHAN ALANKAMONY)**

लेखा सदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: September 24, 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

**Sd/-**

(धुव्वुरु आर.एल. रेड्डी)

**(DUVVURU R.L.REDDY)**

न्यायिक सदस्य/**JUDICIAL MEMBER**