

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 No.1960/Chny/2018

निर्धारण वर्ष / Assessment Year : 2012-13

The Income Tax Officer,
Non Corporate Ward -14(1),
Chennai - 600 034.

v. Smt. S. Sangeetha,
No.2/40, Dharmaraja Koil Street,
Parankimalai, Chennai - 600 016.

(अपीलार्थी/Appellant)

PAN : EUMPS 7116 B

(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 : 24.09.2018

घोषणा की तारीख/Date of Pronouncement : 24.09.2018

आदेश / O R D E R

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

This appeal of the Revenue is directed against the order of the Commissioner of Income Tax (Appeals)-14, Chennai, dated 26.03.2018 and pertains to assessment year 2012-13.

2. 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 this appeal. Accordingly, this appeal stands dismissed.

3. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open court after conclusion of hearing on 24th September, 2018 at Chennai.

sd/-

(एस जयरामन)

(S. Jayaraman)

लेखा सदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated, the 24th September, 2018.

Kri.

sd/-

(एन.आर.एस. गणेशन)

(N.R.S. Ganesan)

न्यायिक सदस्य/Judicial Member

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)-14, Chennai-34
4. Principal CIT-10, Chennai
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.