

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 RL REDDY, JUDICIAL MEMBER

आयकर अपील सं./I.T.A.No.1120 to 1123/Chny/2018

(निर्धारण वर्ष / Assessment Year: 2002-03 to 2004-05 & 2006-07)

The ACIT, Central Circle – 2(4), Investigation Wing.	Vs	Dr. Dharmambal Namasivayam Trust, 66, Central Street, Kilpauk Garden, Chennai – 600 010.
		PAN: AAATD0425G
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Smt. Sumathy Venkatraman, CIT
प्रत्यर्थी की ओर से/Respondent by	:	Shri N. Devanathan, Advocate

सुनवाई की तारीख/Date of hearing	:	19.09.2018
घोषणा की तारीख /Date of Pronouncement	:	19.09.2018

आदेश / ORDER

Per A. Mohan Alankamony, AM:-

These appeals by the Revenue are directed against the orders passed by the learned Commissioner of Income Tax(Appeals) 18, Chennai, all dated 28.12.2017 in ITA Nos.632/15-16, 633/15-16 for the assessment years 2002-03 & 2003-04 passed U/s. 250(6) r.w.s. 143(3) & 147 of the Act, ITA No. 631/15-16 for the assessment year 2004-05 passed U/s.250(6) r.w.s. 143(3) of the Act & ITA 630/15-16 for the assessment year 2006-07 passed U/s.250(6) r.w.s. 144 of the Act.

2. At the outset, the Ld.AR submitted before us that the above mentioned appeals are not maintainable due to the latest Circular No.3/2018 dated 11.07.2018 issued by the CBDT with respect to monetary limit. Hence, it was pleaded that the appeals of the Revenue may be dismissed. The Ld.DR has also filed letter No. DCIT-CC2(4)/ITAT./AAATD0425G/2018-19 dated 17.09.2018 stating the tax effect in the case of the assessee in all the four appeals as follows:-

S.No.	Assessment year	Tax effect (in Rs.)
1	2002-03	48,348
2	2003-04	9,17,994
3	2004-05	3,18,590
4	2006-07	2,08,551

3. After hearing both sides we find merit in the submission of the Ld.AR. As admitted by the Ld.DR the tax effect in all the above appeals is below Rs.20 lakhs. The CBDT in its latest Circular No.3/2018 dated 11.07.2018 had fixed the monetary tax effect as Rs.20 lakhs for filing appeal before the Tribunal. Hence due to the instructions issued by the CBDT vide its Circular mentioned herein above, we hereby hold that the appeals filed by the Revenue are not maintainable and accordingly the appeals of the Revenue are dismissed.

4. In the result all the appeals filed by the Revenue are dismissed.

Order pronounced in the open court on 19th September, 2018 at Chennai.

Sd/-

(धुव्वुरु आर.एल रेड्डी)

(Duvvuru RL Reddy)

न्यायिक सदस्य /Judicial Member

Sd/-

(ए. मोहन अलंकामणी)

(A. Mohan Alankamony)

लेखा सदस्य / Accountant Member

चेन्नई/Chennai,

दिनांक/Dated 19th September, 2018

RSR

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