

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

श्री अब्राहम पी. जॉर्ज, लेखा सदस्य एवं
श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य के समक्ष।
[BEFORE SHRI ABRAHAM P. GEORGE, ACCOUNTANT MEMBER
AND SHRI DUVVURU RL REDDY, JUDICIAL MEMBER]

आयकर अपील सं./I.T.A. No.1370/CHNY/2018.

निर्धारण वर्ष /Assessment year : 2013-2014.

The Deputy Commissioner of Income Tax,
Corporate Circle 2(1)
Chennai. **Vs.** M/s. Grasslands Agro Pvt. Ltd,
No.34, Thirumalai Road,
T. Nagar,
Chennai 600 017.

(अपीलार्थी/Appellant)

[PAN AADCG 7768F]

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Dr. S. Pandian, IRS, JCIT.
प्रत्यर्थी की ओर से /Respondent by : None

सुनवाई की तारीख/Date of Hearing : 03-10-2018
घोषणा की तारीख /Date of Pronouncement : 03-10-2018

आदेश / ORDER

PER ABRAHAM P. GEORGE, ACCOUNTANT MEMBER

This appeal of the Revenue is directed against an order dated 08.01.2018 of Id. Commissioner of Income-tax (Appeals)-13, Chennai.

2. Ld. Departmental Representative fairly agreed that the tax effect was less than ₹20,00,000/- and by virtue of para 13 of CBDT

Circular No.3/2018, dated 11.07.2018, pending appeals below the specified tax limit had to be withdrawn/not pressed.

3. None appeared on behalf of the assessee.
4. We have considered the submission of the Id. Departmental Representative. Since the tax effect in this appeal is less than ₹20,00,000/-, appeal of the Revenue cannot survive.
5. In the result, the appeal of the Revenue stands dismissed.

Order pronounced in the open court at the time of hearing on Wednesday, the 3rd day of October, 2018, at Chennai.

Sd/-

(धुव्वुरु आर.एल रेड्डी)
(DUVVURU RL REDDY)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai

दिनांक/Dated:3rd October, 2018.

KV

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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|--------------------------|------------------------------|-------------------------|
| 1. अपीलार्थी/Appellant | 3. आयकर आयुक्त (अपील)/CIT(A) | 5. विभागीय प्रतिनिधि/DR |
| 2. प्रत्यर्थी/Respondent | 4. आयकर आयुक्त/CIT | 6. गार्ड फाईल/GF |

Sd/-

(अब्राहम पी. जॉर्ज)
(ABRAHAM P. GEORGE)

लेखा सदस्य /ACCOUNTANT MEMBER

