

**आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई**

IN THE INCOME TAX APPELLATE TRIBUNAL  
' A' BENCH : CHENNAI

**श्री अब्राहमपी.जॉर्ज, लेखा सदस्य एवं**  
**श्री जॉर्ज माथन, न्यायिक सदस्य के समक्ष**

**BEFORE SHRI ABRAHAM P GEORGE, ACCOUNTANT MEMBER  
AND SHRI GEORGE MATHAN, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A.No.1518/Chny/2018

निर्धारण वर्ष /Assessment year : 2013-14

Assistant Commissioner of  
Income Tax,  
Corporate Circle-2,  
63-A,Race Course Road,  
Coimbatore.

**(अपीलार्थी/Appellant)**

**Vs. Late Shri K.Ramesh,**  
**Rep. by L/h Shri Aditya Vishnu,**  
SF No.549,Thadagam Road,  
Somaiyampalayam,Kanuvaii Post,  
Coimbatore 641 108.

**[PAN AAQPR 7855 N ]**

**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by

: Mr.Sanath Kumar Raha,JCIT,D.R  
: None

सुनवाई की तारीख/Date of Hearing

: 26-09-2018

घोषणा की तारीख /Date of Pronouncement

: 03-10-2018

**आदेश / ORDER**

**PER GEORGE MATHAN , JUDICIAL MEMBER**

This is an appeal filed by the Revenue against the order of the Commissioner of Income-tax (Appeals)-1, Coimbatore in ITA No.38/16-17 dated 01.03.2018 for the assessment year 2013-14.

2. Mr.Sanath Kumar Raha, represented on behalf of the Revenue and none represented on behalf of the Assessee.

3. When the appeal is taken up for hearing, the representative of the Revenue submitted that the tax effect involved in this appeal is less than ₹20 lakhs. It was a submission that 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 ₹20 lakhs. The Id.A.R in his written submission dated 24.09.2018 reiterated the same fact put forth by the Id.D.R before us. 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, the appeal filed by the Revenue stands dismissed.

3. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced in the open court after conclusion of hearing on 03<sup>rd</sup> October, 2018, at Chennai.

Sd/-

(अब्राहमपी.जॉर्ज)

( ABRAHAM P GEORGE)

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

( जॉर्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai

दिनांक/Dated: 03<sup>rd</sup> October, 2018.

K S Sundaram

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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