

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई

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

श्री जॉर्ज माथन, न्यायिक सदस्य के समक्ष
एवं ए. मोहन अलंकामणी, लेखा सदस्य

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER &
SHRI A.MOHAN ALANKAMONY, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A.No.2000/Chny/2018

निर्धारण वर्ष /Assessment year :2012-13

The Assistant Commissioner of
Income Tax,
Non-corporate range-13,
Chennai 600 034.

Vs. Smt.Girija,
No.68-2,Vellalar street,
Alandur,Chennai 600 088.

(अपीलार्थी/Appellant)

[PAN BBWPG 4854 Q]
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr.Awijit Rakshit,JCIT,D.R
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 GEORGE MATHAN, JUDICIAL MEMBER

This is an appeal filed by the Revenue against the order of the Commissioner of Income-tax (Appeals-14), Chennai in ITA No.226/CIT(A)-14/2016-17 dated 26.03.2018 for the assessment year 2012-13.

2. Mr.Awijit Rakshit represented on behalf of the Revenue and none represented on behalf the 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. 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 24th September, 2018, at Chennai.

Sd/-

(ए. मोहन अलंकामणी)

(A.MOHAN ALANKAMONY)

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(जॉर्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai

दिनांक/Dated: 24.09.2018.

K S Sundaram

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 |