

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'A/SMC' BENCH : CHENNAI

श्री अब्राहम पी. जॉर्ज, लेखासदस्य के समक्ष
BEFORE SHRI ABRAHAM P.GEORGE, ACCOUNTANT MEMBER
आयकर अपील सं./I.T.A. No. 1804/CHNY/2018
निर्धारण वर्ष /Assessment Year: 2014-2015

The Dy. Commissioner –
of Income Tax,
Pondicherry Circle,
Kannaiah Business
Centre,
No.378-386, M.G.Road,
Puducherry-605 001.

Vs. Shri Sathik Ali,
No.5, Peter Nagar,
JK Tower Back Side,
Pondicherry-605 013.

(अपीलार्थी/Appellant)

**[PAN: BBZPS 6299 C]
(प्रत्यर्थी/Respondent)**

Department by
Assessee by

: Mr. B. Sagadevan, JCIT.
: None

सुनवाई की तारीख/Date of Hearing

: 11.10.2018

घोषणा की तारीख /Date of Pronouncement

: 11.10.2018

आदेश / ORDER

PER ABRAHAM P. GEORGE, ACCOUNTANT MEMBER

This appeal of the Revenue is directed against an order dated 01.03.2018 of the Commissioner of Income-tax (Appeals), Puducherry.

2. Ld. Departmental Representative submitted that the tax effect was less than Rs.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Circular No.3/2018, dated 11.07.2018, pending appeals below the specified tax limit had to be withdrawn/not pressed.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. We have considered the submission of the Id. Departmental Representative. Since the tax effect in this appeal is less than Rs.20,00,000/-, appeal of the Revenue cannot survive.

4. In the result, the appeal of the Revenue stands dismissed.

Order pronounced on the day of 11th October, 2018, at Chennai.

Sd/-

(अब्राहम पी. जॉर्ज)

(ABRAHAM P. GEORGE)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai

दिनांक/Dated: October 11, 2018

TLN

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 |