

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' 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 &
Shri Duvvuru RL Reddy, Judicial Member

आयकर अपील सं./I T.A. No. 1859/Chny/2018
निर्धारण वर्ष/Assessment Year:2012-13

The Deputy Commissioner of
Income Tax, Corporate Circle 1(1),
Chennai – 600 034.

Shri V. Shankar,
Vs. 39, 10th Avenue, Ashok Nagar,
Chennai 63.

[PAN:AAAPS7632L]

(Appellant)

(Respondent)

अपीलार्थी की ओर से / Appellant by : Shri AR.V. Sreenivasan, JCIT
प्रत्यर्थी की ओर से/Respondent by : Shri N. Arjunraj, CA for
: Shri S. Sridhar, Advocate
सुनवाई की तारीख/ Date of hearing : 24.10.2018
घोषणा की तारीख /Date of Pronouncement : 31.10.2018

आदेश /O R D E R

PER DUVVURU RL REDDY, JUDICIAL MEMBER:

This appeal filed by the Revenue is directed against the order of the Commissioner of Income Tax (Appeals) 1, Chennai dated 28.03.2018 relevant to the assessment year 2012-13.

2. At the time of hearing, the Id. Counsel for the assessee has submitted that the appeal filed by the Revenue is not maintainable since the tax effect is below ₹.20 lakhs. The Ld. DR also could not controvert to the finding of the Id. AR.

3. The CBDT in its latest Circular No.3/2018 dated 11.07.2018 had fixed the monetary tax effect as ₹.20 lakhs for filing appeal before the Tribunal. Further, it is apparent from the orders of the Revenue Authorities that in the case of the assessee, the tax effect is below ₹.20 lakhs which is also conceded by the Id. DR. Hence due to the instructions issued by the CBDT vide its Circular mentioned herein above, we hereby hold that the appeal filed by the Revenue is not maintainable and accordingly the appeal of the Revenue is dismissed.

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

Order pronounced on the 31st October, 2018 at Chennai.

Sd/-
(ABRAHAM P. GEORGE)
ACCOUNTANT MEMBER

Sd/-
(DUVVURU RL REDDY)
JUDICIAL MEMBER

Chennai, Dated, the 31.10.2018

Vm/-

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.