

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

श्री अब्राहम पी. जॉर्ज, लेखासदस्य 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.98/CHNY/2018
निर्धारण वर्ष /Assessment year : 2013-2014.

The Assistant Commissioner of
Income Tax,
Non Corporate Circle 1(1),
formerly known as Business
Circle I,
Chennai.

Vs. M/s.GRT Silverwares,
No.39, North Usman Road,
T. Nagar,
Chennai 600 017.

(अपीलार्थी/Appellant)

**[PAN AAGFG 9726R]
(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by : Shri. S. Sridhar, Advocate
प्रत्यर्थी की ओर से /Respondent by : Shri. AR.V. Sreenivasan, JCIT.

सुनवाई की तारीख/Date of Hearing : 08-11-2018
घोषणा की तारीख /Date of Pronouncement : 08-11-2018

आदेश / ORDER

PER ABRAHAM P. GEORGE, ACCOUNTANT MEMBER:

This appeal of the Revenue is directed against an order dated 29.09.2017 of the Commissioner of Income-tax (Appeals)-2, Chennai.

2. Ld. Counsel for the assessee pointed out the tax effect in this case was less than ₹20,00,000/- and hence an appeal would not lie

before this Tribunal by virtue of CBDT Circular No.3/2018, dated 11.07.2018.

3. Per contra, Id. Departmental Representative fairly agreed that the tax effect was less than ₹20,00,000/- and by virtue of para 13 of the Circular mentioned (supra) pending appeals below the specified tax limit had to be withdrawn/not pressed.

4. We have considered the rival contentions and perused the orders of the authorities below. Considering the submissions of the Id. Authorised Representative and the tax effect in this appeal which 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 on Thursday, the 8th day of November, 2018, at Chennai.

Sd/-

(जॉर्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai

दिनांक/Dated: 8th November, 2018.

KV

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant

2. प्रत्यर्थी/Respondent

3. आयकर आयुक्त (अपील)/CIT(A)

4. आयकर आयुक्त/CIT

Sd/-

(अब्राहम पी. जॉर्ज)

(ABRAHAM P. GEORGE)

लेखा सदस्य/ACCOUNTANT MEMBER

5. विभागीय प्रतिनिधि/DR

6. गार्ड फाईल/GF

