

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL , 'B' BENCH, CHENNAI
श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं ए. मोहन अलंकामणी, लेखा सदस्य के समक्ष
BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI A.MOHAN ALANKAMONY, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A.No.2769/Chny/2017

(निर्धारण वर्ष / Assessment Year: 2011-12)

The ACIT, Circle -1, Trichy.	Vs	Shri R. Nandakumar, No.36, ABM Avenue, RA Puram, Chennai – 600 028.
		PAN: ABOPN0668E
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Shri D. Kumutha, JCIT
प्रत्यर्थी की ओर से/ Respondent by	:	None

सुनवाई की तारीख/Date of hearing	:	30.10.2018
घोषणा की तारीख /Date of Pronouncement	:	30.10.2018

आदेश / ORDER

Per A. Mohan Alankamony, AM:-

This appeal by the Revenue is directed against the order passed by the learned Commissioner of Income Tax(Appeals)-1, Tiruchirapalli, dated 31.08.2017 in ITA No.235/2014-15/CIT(A)-1/Trichy for the assessment year 2011-12 passed U/s. 250(6) r.w.s. 271(1)(c) of the Act.

2. At the time of hearing none appeared on behalf of the assessee, however on perusing the appeal it was observed that the appeal is not maintainable since the tax effect is below Rs.20 lakhs. The Ld.DR has also filed a letter No. C.No.Judl/Pr.CIT/TRY-1/TRY/2018-19 dated

25.09.2018 stating the tax effect in the case of the assessee is below the prescribed monetary limit.

3. The CBDT in its latest Circular No.3/2018 dated 11.07.2018 had fixed the monetary tax effect as Rs.20 lakhs for filing appeal before the Tribunal. Further the Ld.DR has admitted that the tax effect in the above appeal is below Rs.20 lakhs. 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 in the open court on the 30th October, 2018 at Chennai.

Sd/-

(एन.आर.एस. गणेशन)
(N.R.S. Ganesan)

न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,

दिनांक/Dated 30th October, 2018

RSR

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

Sd/-

(ए. मोहन अलंकामणी)
(A. Mohan Alankamony)

लेखा सदस्य/Accountant Member