

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL, 'B' 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
AND SHRI DUVVURU RL REDDY, JUDICIAL MEMBER]

आयकर अपील सं./I.T.A. No.1832/CHNY/2018.

निर्धारण वर्ष /Assessment year : 2014-2015.

The Assistant Commissioner
of Income Tax,
Central Circle 3(4)
Chennai 600 034.

Vs. M/s. Saravana Global Energy
No.15, New Giri Road,
Opp. Accord Hotel,
T. Nagar,
Chennai 600 017

(अपीलार्थी/Appellant)

[PAN AAHCS 3240C]

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Shri. G.N. Raghavendra Rao, JCIT.

प्रत्यर्थी की ओर से /Respondent by : Shri. K. Meenakshisundaram, Adv.

सुनवाई की तारीख/Date of Hearing : 13-11-2018

घोषणा की तारीख /Date of Pronouncement : 13-11-2018

आदेश / ORDER

PER ABRAHAM P. GEORGE, ACCOUNTANT MEMBER

This appeal of the Revenue is directed against an order dated 05.03.2018 of the Commissioner of Income-tax (Appeals)-19, Chennai.

2. Ld. Counsel for the assessee submitted that penalty levied 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 penalty levied was less than ₹20,00,000/- and by virtue of para 13 of the Circular mentioned (supra) pending appeals before the specific tax limit had to be withdrawn/not pressed.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 penalty levied 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 Tuesday, the 13th day of November, 2018, at Chennai.

Sd/-

(धुव्वुरु आर.एल रेड्डी)

(DUVVURU RL REDDY)

न्यायिक सदस्य/JUDICIAL MEMBER

Sd/-

(अब्राहम पी. जॉर्ज)

(ABRAHAM P. GEORGE)

लेखा सदस्य /ACCOUNTANT MEMBER

चेन्नई/Chennai

दिनांक/Dated: 13th November, 2018.

KV

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 |