

आयकर अपीलीय अधिकरण , ' ए ' न्यायपीठ,चेन्नई

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"A" BENCH, CHENNAI**

श्री एन. आर. एस .गणेशन, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्यके समक्ष

**BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND  
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

**आयकरअपीलसं/.I.T.A. No. 483/Chny/2018**

**निर्धारणवर्ष/Assessment Year : 2006-07**

The Assistant Commissioner of Income  
Tax,  
Circle -1,  
Salem.

M/s. Tamil Nadu State Transport  
Vs. Corporation (Salem) Ltd.,  
No. 12, Ramakrishna Road,  
Salem 636 007.

**[PAN: AAAC 7678J]**

**(अपीलार्थी/Appellant)**

**(प्रत्यर्थी/Respondent)**

Revenue by  
Assessee by

: Shri. S. Bharath, CIT  
: Shri. G. Baskar &  
Shri. A. Sushma Harini, Advocate

सुनवाईकीतारीख/Date of Hearing

: 04.10.2018

घोषणाकीतारीख/Date of Pronouncement

: 04.10.2018

**आदेश/ ORDER**

**PER S. JAYARAMAN, ACCOUNTANT MEMBER:**

The Revenue filed this appeal against the order of the Commissioner of Income Tax (Appeals)-7, Salem in ITA No 65/2008-09 dated 30.11.2017 for assessment year 2006-07.

2. On hearing the Ld. DR, we find that the tax effect in this case is less than Rs. 20 lakhs. The CBDT in its Circular No. 3/2018 dated 11.07.2018 instructed its officers to withdraw all the appeals pending before the ITAT where the tax effect is less than Rs. 20 lakhs. This tribunal is of the considered opinion that this circular of CBDT is binding on the officers of the Department. Therefore, the Revenue cannot proceed further in this appeal. Accordingly, this appeal stands dismissed.

3. In the result, the Revenue's appeal is dismissed.

Order pronounced on Thursday, the 04<sup>th</sup> day of October, 2018 at Chennai.

**Sd/-**

(एन.आर.एस .गणेशन)

**(N.R.S. GANESAN)**

**न्यायिकसदस्य/Judicial Member**

**Sd/-**

(एसजयरामन)

**(S. JAYARAMAN)**

**लेखासदस्य/Accountant Member**

चेन्नई/Chennai,

दिनांक/Dated: 04<sup>th</sup> October , 2018

**JPV**

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

1. अपीलार्थी/Appellant 2. प्रत्यर्थी/Respondent

4. आयकरआयुक्त/CIT 5. विभागीयप्रतिनिधि/DR

3. आयकरआयुक्त) अपील(/CIT(A)

6. गार्डफाईल/GF