

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. 1580/Chny/2018

निर्धारणवर्ष/Assessment Year : 2013-14

Income Tax Officer,
Corporate Ward 4(3),
Chennai – 600 034.

M/s. Kaizen Cold Formed Steel Pvt.
Vs. Ltd.,
No. 14-A, Ennore High Road,
Tiruvottiyur,
Chennai – 19.

(अपीलार्थी/Appellant)

[PAN: AADCK 7625B]

(प्रत्यर्थी/Respondent)

Revenue by
Assessee by

: Ms. D. Rohini, JCIT
: Shri. Prashanth Kiran, Advocate

सुनवाईकीतारीख/Date of Hearing

: 01.10.2018

घोषणाकीतारीख/Date of Pronouncement

: 29.10.2018

आदेश/ O R D E R

PER S. JAYARAMAN, ACCOUNTANT MEMBER:

The Revenue filed this appeal against the order of the Commissioner of Income Tax (Appeals)-8, Chennai in ITA No 94/16-17 dated 01.03.2018 for assessment year 2013-14.

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 Monday, the 29th 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: 29th 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