

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH, CHENNAI

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

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

आयकर अपील सं./ITA No.1919/Chny/2017

निर्धारण वर्ष /Assessment Year : 2009-10

The Deputy Commissioner of
Income Tax,
Circle – 1,
Dindigul.

v. M/s K.R.V. Infrastructures,
30J, Krishna Rao 3rd Street,
Dindigul – 624 001.

PAN : AAJFK 1041 L

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri M. Mathivanan, DCIT
प्रत्यर्थी की ओर से / Respondent by : Shri K.B. Muralidharan, CA

सुनवाई की तारीख / Date of Hearing : 05.12.2018

घोषणा की तारीख / Date of Pronouncement : 05.12.2018

आदेश /O R D E R

PER N.R.S. GANESAN, JUDICIAL MEMBER:

This appeal of the assessee is directed against the order of the Commissioner of Income Tax (Appeals)-1, Madurai, dated 15.05.2017 and pertains to assessment year 2009-10.

2. On hearing the Ld. Departmental Representative, we find that the tax effect in this case is less than ₹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 ₹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.

Order pronounced in the open court after conclusion of hearing on 5th December, 2018 at Chennai.

sd/-

(एस. जयरामन)

(S. Jayaraman)

लेखा सदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated, the 5th December, 2018.

Kri.

sd/-

(एन.आर.एस. गणेशन)

(N.R.S. Ganesan)

न्यायिक सदस्य/Judicial Member

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)-1, Madurai
4. Principal CIT- 1, Madurai
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.