

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई

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

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं
श्रीए. मोहन अलंकामणी, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.1307, 1308, 1309 & 1312/Chny/2010

निर्धारण वर्ष /Assessment Years : 2002-03, 2003-04, 2004-05 & 2007-08

The Assistant Commissioner of
Income Tax,
Central Circle – I,
Coimbatore.

(अपीलार्थी/Appellant)

v. M/s VeeYel Fruit Products Pvt. Ltd.,
107A, Sengupta Street, Ram Nagar,
Coimbatore – 641 009.

PAN : AAACV 5791 Q

(प्रत्यर्थी/Respondent)

आयकर अपील सं./ITA Nos.1313, 1314, 1315, 1316, 1317 & 1319/Chny/2010

निर्धारण वर्ष /Assessment Years : 2000-01, 2001-02, 2003-04, 2004-05,
2005-06 & 2007-08

The Assistant Commissioner of
Income Tax,
Central Circle – I,
Coimbatore.

(अपीलार्थी/Appellant)

v. M/s Senthil Enterprises,
107A, Sengupta Street, Ram Nagar,
Coimbatore – 641 009.

PAN : AALFS 7257 A

(प्रत्यर्थी/Respondent)

आयकर अपील सं./ITA Nos.1432 & 1433/Chny/2010

निर्धारण वर्ष /Assessment Years : 2006-07 & 2007-08

The Assistant Commissioner of
Income Tax,
Central Circle – I,
Coimbatore.

(अपीलार्थी/Appellant)

v. M/s Ambal Complex,
87, Gokale Street, Ram Nagar,
Coimbatore – 641 009.

PAN : AAMFA 4872 E

(प्रत्यर्थी/Respondent)

- 2 I.T.A. Nos.1307 to 1309 & 1312/Chny/10
I.T.A. Nos.1313 to 1317 & 1319/Chny/10
I.T.A. Nos.1432 & 143(3)/Chny/10
I.T.A. Nos.1434, 1435, 1437 & 1439/Chny/10
I.T.A. Nos.1440 & 1445/Chny/10
I.T.A. Nos.137 & 138/Chny/13
I.T.A. Nos.1447 & 1448/Chny/10
I.T.A. No.1446/Chny/10
I.T.A. No.461/Chny/12
I.T.A. Nos.145 & 147/Chny/13

आयकर अपील सं./ITA Nos.1434, 1435, 1437 & 1439/Chny/2010

निर्धारण वर्ष /Assessment Years : 2000-01, 2002-03, 2004-05 & 2006-07

The Assistant Commissioner of
Income Tax,
Central Circle – I,
Coimbatore.

(अपीलार्थी/Appellant)

v. Smt. A. Kalpana,
107A, Sengupta Street, Ram Nagar,
Coimbatore – 641 009.

PAN : AAWPK 9575 C

(प्रत्यर्थी/Respondent)

आयकर अपील सं./ITA Nos.1440 &1445/Chny/2010

निर्धारण वर्ष /Assessment Years : 2002-03 & 2007-08

&

आयकर अपील सं./ITA Nos.137 & 138/Chny/2013

निर्धारण वर्ष /Assessment Years : 2008-09 &2009-10

The Assistant Commissioner of
Income Tax,
The Deputy Commissioner of
Income Tax, Central Circle – I,
Coimbatore.

(अपीलार्थी/Appellant)

v. Smt. A. Kavitha,
107A, Sengupta Street, Ram Nagar,
Coimbatore – 641 009.

PAN : AEMPA 3978 F

(प्रत्यर्थी/Respondent)

आयकर अपील सं./ITA Nos.1447 &1448/Chny/2010

निर्धारण वर्ष /Assessment Years : 2002-03 & 2003-04

The Assistant Commissioner of
Income Tax,
Central Circle – I,
Coimbatore.

(अपीलार्थी/Appellant)

v. Shri A. Senthilkumar,
107A, Sengupta Street, Ram Nagar,
Coimbatore – 641 009.

PAN : ATRPS 9670 A

(प्रत्यर्थी/Respondent)

- 3 I.T.A. Nos.1307 to 1309 & 1312/Chny/10
I.T.A. Nos.1313 to 1317 & 1319/Chny/10
I.T.A. Nos.1432 & 143(3)/Chny/10
I.T.A. Nos.1434, 1435, 1437 & 1439/Chny/10
I.T.A. Nos.1440 & 1445/Chny/10
I.T.A. Nos.137 & 138/Chny/13
I.T.A. Nos.1447 & 1448/Chny/10
I.T.A. No.1446/Chny/10
I.T.A. No.461/Chny/12
I.T.A. Nos.145 & 147/Chny/13

आयकर अपील सं./ITA No.1446/Chny/2010

निर्धारण वर्ष /Assessment Year : 2001-02

The Assistant Commissioner of
Income Tax,
Central Circle – I,
Coimbatore.

v. Shri M. Palanisamy,
107A, Sengupta Street, Ram
Nagar,
Coimbatore – 641 009.

(अपीलार्थी/Appellant)

PAN : AFRPP 5948 J

(प्रत्यर्थी/Respondent)

आयकर अपील सं./ITA No. 461/Chny/2012

निर्धारण वर्ष /Assessment Year : 2000-01

The Deputy Commissioner of
Income Tax,
Central Circle – I,
Coimbatore.

v. M/s Senthil Papain & Food Products
Pvt. Ltd.,
107A, Sengupta Street, Ram Nagar,
Coimbatore – 641 009.

(अपीलार्थी/Appellant)

PAN : AACCS 7187 B

(प्रत्यर्थी/Respondent)

आयकर अपील सं./ITA No.145 & 147/Chny/2013

निर्धारण वर्ष /Assessment Years : 2004-05 & 2008-09

The Deputy Commissioner of
Income Tax,
Central Circle – I,
Coimbatore.

v. Shri V. Deenathalayan,
107A, Sengupta Street, Ram Nagar,
Coimbatore – 641 009.

(अपीलार्थी/Appellant)

PAN : AFNPD 8851 N

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri Vijay Kumar Punna,
Jr. Standing Counsel
For Shri T.R. Senthil Kumar,
Departmental Standing Counsel

प्रत्यर्थीकीओरसे/Respondents by : Shri S. Sridhar, Advocate

- 4 I.T.A. Nos.1307 to 1309 & 1312/Chny/10
I.T.A. Nos.1313 to 1317 & 1319/Chny/10
I.T.A. Nos.1432 & 143(3)/Chny/10
I.T.A. Nos.1434, 1435, 1437 & 1439/Chny/10
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I.T.A. No.1446/Chny/10
I.T.A. No.461/Chny/12
I.T.A. Nos.145 & 147/Chny/13

सुनवाईकीतारीख/Date of Hearing : 24.10.2018
घोषणाकीतारीख/Date of Pronouncement : 24.10.2018

आदेश / O R D E R

PER BENCH:

These appeals of the Revenue in respect of independent assesseees are directed against the respective orders of the Commissioner of Income Tax (Appeals)-II, Coimbatore, for the assessment years 2000-01 to 2009-10.

2. On hearing the Ld. Jr. Standing Counsel, we find that the tax effect in these cases 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 these appeals. Accordingly, these appeals stand dismissed.

3. In the result, all the appeals of the Revenue stand dismissed.

- 5 I.T.A. Nos.1307 to 1309 & 1312/Chny/10
I.T.A. Nos.1313 to 1317 & 1319/Chny/10
I.T.A. Nos.1432 & 143(3)/Chny/10
I.T.A. Nos.1434, 1435, 1437 & 1439/Chny/10
I.T.A. Nos.1440 & 1445/Chny/10
I.T.A. Nos.137 & 138/Chny/13
I.T.A. Nos.1447 & 1448/Chny/10
I.T.A. No.1446/Chny/10
I.T.A. No.461/Chny/12
I.T.A. Nos.145 & 147/Chny/13

Order pronounced in the open court after conclusion of hearing
on 24th October, 2018 at Chennai.

sd/-
(ए. मोहन अलंकामणी)
(A. Mohan Alankamony)
लेखा सदस्य/Accountant Member

sd/-
(एन.आर.एस. गणेशन)
(N.R.S. Ganesan)
न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,
दिनांक/Dated, the 24th October, 2018.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)-II, Coimbatore
4. आयकर आयुक्त/CIT, Central-III, Chennai
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.