

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
' C ' (SMC) BENCH : CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं
श्री अब्राहम पी. जॉर्ज, लेखा सदस्य के समक्ष।
[BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI ABRAHAM P. GEORGE, ACCOUNTANT MEMBER]

आयकर अपील सं./I.T.A. No.60/CHNY/2018
निर्धारण वर्ष /Assessment year : 2012-2013.

The Assistant Commissioner
of Income Tax,
Non Corporate Circle 1,
Coimbatore.

Vs. M/s. Sri Vigneshwara Foundry,
1095A, Avinashi Road,
P.N. Palayam,
Coimbatore 37.

(अपीलार्थी/Appellant)

[PAN AALFS 5096H]
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Shri. R. Clement Ramesh Kumar, Adl CIT
प्रत्यर्थी की ओर से /Respondent by : None

सुनवाई की तारीख/Date of Hearing : 12-12-2018
घोषणा की तारीख /Date of Pronouncement : 12-12-2018

आदेश / O R D E R

PER ABRAHAM P. GEORGE, ACCOUNTANT MEMBER

This appeal of the Revenue is directed against an order dated 28.09.2017 of the Commissioner of Income-tax (Appeals)-2, Coimbatore.

2. Ld. Departmental Representative fairly agreed that the tax effect was less than ₹20,00,000/- and by virtue of para 13 of CBDT

Circular No.3/2018, dated 11.07.2018, pending appeals below the specified tax limit had to be withdrawn/not pressed.

3. None appeared on behalf of the assessee.

4. We have considered the submission of the Id. Departmental Representative. Since the tax effect in this appeal 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 Wednesday, the 12th day of December, 2018, at Chennai.

Sd/-

(एन.आर.एस. गणेशन))

(N.R.S. GANESAN)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai

दिनांक/Dated:12th December, 2018.

KV

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant

2. प्रत्यर्थी/Respondent

3. आयकर आयुक्त (अपील)/CIT(A)

4. आयकर आयुक्त/CIT

5. विभागीय प्रतिनिधि/DR

6. गार्ड फाईल/GF

Sd/-

(अब्राहम पी. जॉर्ज)

(ABRAHAM P. GEORGE)

लेखा सदस्य/ACCOUNTANT MEMBER