

आयकर अपीलीय अधिकरण , ' डी ' न्यायपीठ,चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
"D" BENCH, CHENNAI

श्री जॉर्ज माथन, न्यायिक सदस्यएवंश्री एस जयरामन, लेखा सदस्य केसमक्ष

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A. No. 2400/Chny/2017

निर्धारण वर्ष/Assessment Year : 2010-11

The Assistant Commissioner of Income
Tax,
Non Corporate Circle – 1(1),
Formerly known as Business Circle -1,
Chennai.

Shri P. Balamurugan,
Vs. No. 6, Rajachar Street,
T Nagar,
Chennai – 600 017.

[PAN: AFNPB 5928G]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

Revenue by

: Shri. Srinivasa Rao Vana, JCIT

Assessee by

: Shri V Subbarayan, DCIT (Retd)

सुनवाईकीतारीख/Date of Hearing

: 30.10.2018

घोषणाकीतारीख/Date of Pronouncement

: 30.10.2018

आदेश/ O R D E R

PER S. JAYARAMAN, ACCOUNTANT MEMBER :

The Revenue filed this appeal against the order of Commissioner of
Income Tax (Appeals)-2, Chennai in ITA No. 73/CIT(A)-2/2013-14 dated
30.06.2017 for assessment year 2010-11.

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 in the open court on 30th October, 2018 at Chennai.

Sd/-
(जॉर्जमाथन)
(GEORGE MATHAN)
न्यायिकसदस्य/Judicial Member

Sd/-
(एसजयरामन)
(S. JAYARAMAN)
लेखासदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated: 30th October, 2018

JPV

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त) अपील(/CIT(A)
4. आयकरआयुक्त/CIT
5. विभागीयप्रतिनिधि/DR
6. गार्डफाईल/GF