

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
' B' BENCH : CHENNAI

श्री जॉर्ज माथन, न्यायिक सदस्य के समक्ष
एवं एस जयरामन, लेखा सदस्य

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

आयकर अपील सं./I.T.A.Nos.2629 to 2634/Chny/2017& 801/Chny/2018

And

C.O.Nos.18 to 23/chny/2018

निर्धारण वर्ष /Assessment years : 2007-08 to 2012-13 & 2012-13

The Assistant Commissioner of
Income Tax,
Central Circle-3(4),
Chennai.

Vs. Shri Sumti A.Challani,
No.2,ritherdon Avenue,
Vepery, Chennai 600 007.

(अपीलार्थी/Appellant)

[PAN ADYPC 5416 D]
(प्रत्यर्थी/Respondent /
Cross Objector)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Mr.Homi Raj Vansh,CIT,DR
: Mr.N.Vijay Kumar, C.A

सुनवाई की तारीख/Date of Hearing

: 18-12-2018

घोषणा की तारीख /Date of Pronouncement

: 18-12-2018

आदेश / O R D E R

PER GEORGE MATHAN, JUDICIAL MEMBER:

These are appeals files by the Revenue against the common order of the Commissioner of Income-tax (Appeals)-19, Chennai in ITA Nos.36 to 40/15-16 dated 19.09.2017 for assessment years 2006-07 to

2009-10 and correspondingly, the assessee filed Cross Objections against the order of Ld.CIT(A), & ITA No.801/chny/2018 is the appeal filed by the Revenue against the order of Ld.CIT(A)-19, Chennai in ITA No.8/16-17 dated 07.12.2017 for assessment year 2012-13, involving identical issues, therefore, the appeals and cross-objections are taken up together for adjudication.

2. Mr.N.Vijay Kumar represented on behalf of the Revenue and Mr.Homi Raj Vansh, CIT, DR represented on behalf the of the Assessee.

3. When the appeals are taken up for hearing, the representative for the Revenue and Authorised Representative of assessee very fairly submitted that the tax effect involved in these appeals of Revenue is less than ₹20 lakhs. The CBDT in its latest 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 seven appeals. Accordingly, the appeals filed by the Revenue stand dismissed.

4. At the time of hearing, it was submitted by the Learned Counsel that the assessee wishes to withdraw all Cross Objections in C.O Nos.18 to 23/Chny/2018 for assessment years 2007-08 & 2012-13. Ld. DR has no objection to the withdrawal of all Cross Objections filed by the assessee. After hearing both parties, all the Cross Objections filed by the assessee are permitted to be withdrawn.

5. In the result, all the Appeals of the Revenue are dismissed, and all the Cross Objections filed by the assessee are dismissed as withdrawn.

Order pronounced in the open court after conclusion of hearing on 18th December, 2018, at Chennai.

Sd/-

(एस जयरामन)

(S. JAYARAMAN)

लेखा सदस्य/Accountant Member

Sd/-

(जॉर्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai

दिनांक/Dated: 18th December, 2018.

K S Sundaram

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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