

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI
श्री इंद्ररी रामा राव, लेखा सदस्य एवं श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य के समक्ष
Before Shri Inturi Rama Rao, Accountant Member &
Shri Duvvuru RL Reddy, Judicial Member

आयकर अपील सं./ITA No.2253/Chny/2014
निर्धारण वर्ष /Assessment Year: 2010-11

The Income Tax Officer (OSD),
(Exemptions) – IV, Aayakar Bhavan,
Annexe Building, III Floor, 121, M.G.
Road, Nungambakkam, Chennai 34.

M/s. Naradha Gana Sabha Trust,
Vs. No. 314, T.T.K. Road, Alwarpet,
Chennai 600 018.

[PAN:AAAAN0417C]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Mrs. S. Shanmuga Priya, JCIT
प्रत्यर्थी की ओर से/Respondent by : Shri S. Sridhar, Advocate
सुनवाई की तारीख/ Date of hearing : 13.12.2018
घोषणा की तारीख /Date of Pronouncement : 31.12.2018

आदेश /O R D E R

PER DUVVURU RL REDDY, JUDICIAL MEMBER:

This appeal filed by the Revenue is directed against the order of the Commissioner of Income Tax (Appeals) VII, Chennai dated 16.05.2014 relevant to the assessment year 2010-11

2. At the time of hearing the Id. Counsel for the assessee has submitted that the tax effect in the appeal filed by the Revenue is less than the monetary limit of ₹.20,00,000/- fixed by the CBDT to file an appeal by the Revenue before the Tribunal as per the CBDT Circular No. 03/2018, dated

11.07.2018. The Id. DR fairly conceded the submissions made by the Id. Counsel for the assessee. Being so, the Revenue authorities are precluded from filing the appeal before the Tribunal, since the tax effect is less than ₹.20,00,000/- in this appeal. Accordingly, the appeal filed by the Revenue is dismissed as un-admitted.

3. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced on the 31st December, 2018 at Chennai.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Sd/-
(DUVVURU RL REDDY)
JUDICIAL MEMBER

Chennai, Dated, the 31.12.2018

Vm/-

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.