

**आयकर आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई**  
**IN THE INCOME TAX APPELLATE TRIBUNAL, 'B' BENCH, CHENNAI**  
**श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्य के समक्ष**  
**BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND**  
**SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A.No.1638/CHNY/2017

(निर्धारण वर्ष / Assessment Year: 2005-06)

The Income Tax Officer,  
Corporate Ward – 2(1),  
Chennai – 34.

Vs **M/s. Eskay Cartons (P) Ltd.**,  
No.628, Cenotaph 1<sup>st</sup> Street,  
Teynampet,  
Chennai – 600 018.

**PAN: AAACE 6648P**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Smt. GD Jayanthi Angayarkanni, JCIT  
प्रत्यर्थी की ओर से/Respondent by : Shri K. Ravi, Advocate

सुनवाई की तारीख/Date of hearing : 22.08.2019

घोषणा की तारीख /Date of Pronouncement : 22.08.2019

**आदेश / O R D E R**

**PER S. JAYARAMAN, ACCOUNTANT MEMBER:**

The Revenue filed this appeal against the order of the learned Commissioner of Income Tax (Appeals)-9, Chennai in ITA No.02/CIT(A)-9/2007-08 dated 31.03.2017 for the assessment year 2005-06.

2. At the time of hearing, the Ld.AR submitted that the tax effect is below Rs.50 lakhs and hence the Revenue's appeal would be covered by the CBDT Circular No.17/2019 dated 08.08.2019, fixing the monetary

limit of Rs.50 lakhs. The Ld.DR on verification admitted that the tax effect involved in the appeal is less than Rs.50 lakhs.

3. On hearing both sides, we find that the tax effect in this case is less than Rs. 50 lakhs. The CBDT in its Circular No. 17/2019 dated 08.08.2019 instructed its officers to withdraw all the appeals pending before the ITAT where the tax effect is less than Rs. 50 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, the appeal stands dismissed.

4. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open court on 22<sup>nd</sup> August, 2019 at Chennai.

Sd/-

(एन.आर.एस. गणेशन)

(N.R.S. Ganesan)

न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,

दिनांक/Dated 22<sup>nd</sup> August, 2019

Sd/-

( एस जयरामन )

(S. Jayaraman)

लेखा सदस्य /Accountant Member

**RSR**

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