

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'A' BENCH, CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं

श्री एस. जयरामन, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND  
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2161/Chny/2018

निर्धारण वर्ष /Assessment Year : 2014-15

The Assistant Commissioner of  
Income Tax,  
Non-Corporate Circle 7(1),  
Chennai - 600 034.

v. Shri Bathula Chinnaboy Reddy,  
Plot No.213, Block I,  
Vallalar Kudiyruppu,  
Anna Nagar West, Chennai - 600 040.

(अपीलार्थी/Appellant)

PAN : ADHPR 4901 R

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri AR.V. Sreenivasan, JCIT

प्रत्यर्थी की ओर से/Respondent by : Shri N. Vijay Kumar, CA

आयकर अपील सं./ITA No.2259/Chny/2018

निर्धारण वर्ष /Assessment Year : 2010-11

The Deputy Commissioner of  
Income Tax,  
Central Circle – 2(3),  
Chennai - 600 034.

v. Shri G. Varadarajan,  
No.393, GVR Bhavan,  
Thiruvottiyur High Road,  
Chennai - 600 019.

(अपीलार्थी/Appellant)

PAN : AAEPV 0205 C

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri AR.V. Sreenivasan, JCIT

प्रत्यर्थी की ओर से/Respondent by : None

**आयकर अपील सं./ITA No.1645/Chny/2016**

निर्धारण वर्ष /Assessment Year : 2004-05

The Deputy Commissioner of  
Income Tax,  
Circle 3(1),  
Trichy – 620 001.v. Shri E. Mohamed Ali,  
Omega Engineering,  
No.188/2A, New Street, Sembattu,  
Trichy – 21.

(अपीलार्थी/Appellant)

PAN : AACPA 7711 L

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri AR.V. Sreenivasan, JCIT

प्रत्यर्थी की ओर से/Respondent by : Shri N. Arjunraj, CA

for Shri S. Sridhar, Advocate

**आयकर अपील सं./ITA Nos.658 & 659/Chny/2019**

निर्धारण वर्ष /Assessment Years : 2014-15 &amp; 2015-16

The Deputy Commissioner of  
Income Tax,  
Corporate Circle – 3(2),  
Chennai - 600 034.v. M/s Unifi Financial Pvt. Ltd.,  
No.11, Kakani Towers,  
15, Khader Nawaz Khan Road,  
Nungambakkam, Chennai - 600 006.

(अपीलार्थी/Appellant)

PAN : AAACU 9696 F

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri AR.V. Sreenivasan, JCIT

प्रत्यर्थी की ओर से/Respondent by : None

**आयकर अपील सं./ITA No.1800/Chny/2019**

निर्धारण वर्ष /Assessment Year : 2016-17

The Income Tax Officer,  
Non Corporate Ward 1(1),  
Chennai - 600 034.v. Shri Amit Vashdev,  
No.7, Hal Afeez Residency,  
C-3, Cathedral Garden Road,  
Nungambakkam, Chennai - 600 034.

(अपीलार्थी/Appellant)

PAN : ACYPV 8207 G

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri AR.V. Sreenivasan, JCIT

प्रत्यर्थी की ओर से/Respondent by : Sh. P. Ranga Ramanujam, CA

**आयकर अपील सं./ITA No.1801/Chny/2019**

निर्धारण वर्ष /Assessment Year : 2014-15

The Deputy Commissioner of  
Income Tax,  
Non-Corporate Circle – 2(1),  
Chennai - 600 034.

(अपीलार्थी/Appellant)

v. Shri Muthunayagam Gaudama Vasam,  
No.157/48, Luz Church Road,  
Mylapore, Chennai - 600 004.

PAN : ADOPG 4031 G

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri AR.V. Sreenivasan, JCIT

प्रत्यर्थी की ओर से/Respondent by : Shri N. Arjunraj, CA

for Shri S. Sridhar, Advocate

**आयकर अपील सं./ITA No.1802/Chny/2019**

निर्धारण वर्ष /Assessment Year : 2013-14

The Income Tax Officer,  
Non Corporate Ward - 14(1),  
Chennai - 600 034.

(अपीलार्थी/Appellant)

v. Shri M. Sathish Abraham,  
No.49, Velachery Road, Little Mount,  
Saidapet, Chennai - 600 015.

PAN : BIWPS 8966 A

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri AR.V. Sreenivasan, JCIT

प्रत्यर्थी की ओर से/Respondent by : None

**आयकर अपील सं./ITA No.1831/Chny/2019**

निर्धारण वर्ष /Assessment Year : 2013-14

The Assistant Commissioner of  
Income Tax,  
Non-Corporate Circle 7(1),  
Chennai - 600 034.

(अपीलार्थी/Appellant)

v. M/s Ganga Sweets,  
No.2, TNHB Shopping Complex,  
Anna Nagar West Extension,  
Chennai - 600 101.

PAN : AADFG 0544 N

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri AR.V. Sreenivasan, JCIT

प्रत्यर्थी की ओर से/Respondent by : None

**आयकर अपील सं./ITA No.1836/Chny/2019**

निर्धारण वर्ष /Assessment Year : 2014-15

The Income Tax Officer,  
Non Corporate Ward 18(2),  
Chennai - 600 034.v. Shri N.V. Srinivasan,  
6, Sundaram Street,  
Kuppusamy Nagar, Manavalanagar,  
Thiruvallur – 602 002.

PAN : CIXPS 9541 K

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri AR.V. Sreenivasan, JCIT

प्रत्यर्थी की ओर से/Respondent by : None

**आयकर अपील सं./ITA No.3477/Chny/2018**

निर्धारण वर्ष /Assessment Year : 2015-16

The Income Tax Officer,  
Ward 2,  
Villupuram.v. Shri R. Baskaran,  
No.2, Madras Road,  
Tindivanam – 604 001.

PAN : AGBPR 2053 H

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri AR.V. Sreenivasan, JCIT

प्रत्यर्थी की ओर से/Respondent by : Shri N. Arjunraj, CA

for Shri S. Sridhar, Advocate

**आयकर अपील सं./ITA No.886/Chny/2019**

निर्धारण वर्ष /Assessment Year : 2013-14

The Assistant Commissioner of  
Income Tax (OSD),  
Corporate Range – 1,  
Chennai - 600 034.v. Shri Mark Premkumar Paul,  
H5047/B, Ponni Colony, 25<sup>th</sup> Street,  
Anna Nagar, Chennai - 600 040.

PAN : AAAPP 3126 C

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri AR.V. Sreenivasan, JCIT

प्रत्यर्थी की ओर से/Respondent by : None

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 BENCH:**

These appeals of the Revenue are directed against the respective orders of the Commissioner of Income Tax (Appeals), Chennai. We heard all these appeals of the Revenue together and disposing the same by this common order.

2. On hearing the Ld. Departmental Representative, we find that the tax effect in these cases is less than ₹50 lakhs. The CBDT in its Circular No.17/2019 dated 08.08.2019 increased the monetary limit for filing appeal before this Tribunal and instructed its officers to withdraw all the appeals pending before the ITAT where the tax effect is less than ₹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 these appeals. Accordingly, these appeals stand dismissed.

3. In the result, all the appeals of the Revenue stand dismissed.

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

sd/-

(एस. जयरामन)

(S. Jayaraman)

लेखा सदस्य/Accountant Member  
चेन्नई/Chennai,

sd/-

(एन.आर.एस. गणेशन)

(N.R.S. Ganesan)

न्यायिक सदस्य/Judicial Member

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

Kri.

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.