

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'D' BENCH, CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं श्री इंटूरी रामा राव, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2449/Chny/2017

&

C.O. No.8/Chny/2018

(in I.T.A. No.2449/Chny/2017)

निर्धारण वर्ष /Assessment Year : 2010-11

The Assistant Commissioner of
Income Tax,
Central Circle – 3(1),
Chennai - 600 034.

v. M/s Kaivallya Entertainment (P) Ltd.,
65/216, Srirambhavanam,
Alwarpet Street, Chennai - 600 018.

PAN : AADCK 0637 K

(अपीलार्थी/Appellant)

(Respondent & Cross-objector)

अपीलार्थी की ओर से/Appellant by : Ms. R. Anitha, JCIT

प्रत्यर्थी की ओर से/Respondent by : Sh. J. Chandrashekharan, CA

सुनवाई की तारीख/Date of Hearing : 03.09.2019

घोषणा की तारीख/Date of Pronouncement : 03.09.2019

आदेश / O R D E R

PER N.R.S. GANESAN, JUDICIAL MEMBER:

This appeal of the Revenue is directed against the order of the Commissioner of Income Tax (Appeals)-19, Chennai, dated 06.07.2017 and pertains to assessment year 2010-11. The assessee has filed a cross-objection against the very same order of the CIT(Appeals). Hence, we heard both the appeal and the cross-objection together and disposing the same by this common order.

2. On hearing the Ld. Departmental Representative, we find that the tax effect in this case 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 this appeal. Accordingly, this appeal stands dismissed.

3. The assessee has filed the cross-objection only to support the order of the CIT(Appeals). Therefore, the cross-objection of the assessee becomes infructuous.

4. In the result, both the appeal of the Revenue and the cross-objection of the assessee stand dismissed.

Order pronounced in the open court on 3rd September, 2019 at Chennai.

sd/-

(इंटूरी रामा राव)

(Inturi Rama Rao)

लेखा सदस्य/Accountant Member

sd/-

(एन.आर.एस. गणेशन)

(N.R.S. Ganesan)

न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,

दिनांक/Dated, the 3rd September, 2019.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)-19, Chennai-34
4. Principal CIT, Central-2, Chennai
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.