

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 Nos.2707, 2708, 2709, 2710, 2711, 2712 &  
2713/Chny/2018

निर्धारण वर्ष /Assessment Years : 2010-11 to 2016-17

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

v. Dr. Madan Mohan Reddy,  
No.43, Q Block, 17<sup>th</sup> Street,  
Anna Nagar (West),  
Chennai - 600 040.

(अपीलार्थी/Appellant)

PAN : AGQPM 8435 K  
(प्रत्यर्थी/Respondent)

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

प्रत्यर्थी की ओर से/Respondent by : Shri N. Arjun Raj, CA  
for Shri S. Sridhar, Advocate

सुनवाई की तारीख/Date of Hearing : 29.08.2019

घोषणा की तारीख/Date of Pronouncement : 03.09.2019

### **आदेश / O R D E R**

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

These appeals of the Revenue are directed against the common order passed by the Commissioner of Income Tax (Appeals) -19, Chennai, dated 29.06.2018 and pertain to assessment years 2010-11 to 2016-17.

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 filed by the Revenue stand dismissed.

Order pronounced in the court on 3<sup>rd</sup> September, 2019 at Chennai.

sd/-	sd/-
(इंटूरी रामा राव)	(एन.आर.एस. गणेशन)
(Inturi Rama Rao)	(N.R.S. Ganesan)
लेखा सदस्य/Accountant Member	न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,

दिनांक/Dated, the 3<sup>rd</sup> 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-1, Chennai
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.