

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 केसमक्ष

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

आयकर अपील सं./ITA No.1749/Chny/2018

&

C.O. No.108/Chny/2018

(in I.T.A. No.1749/Chny/2018)

निर्धारण वर्ष /Assessment Year : 2008-09

The Income Tax Officer,
Non Corporate Ward - 2(1),
Chennai.

v. Shri Siddharth Nandan Bafna,
No.38/5A, Burkit Road,
T. Nagar, Chennai - 600 017.

(अपीलार्थी/Appellant)

PAN : AAAPB 8408 P

(Respondent & Cross-objector)

अपीलार्थी की ओर से/Appellant by : Ms. G.D. Jayanthi Angayarkanni, JCIT

प्रत्यर्थी की ओर से/Respondent by : Shri G. Baskar, Advocate

आयकर अपील सं./ITA No.3125/Chny/2016

निर्धारण वर्ष /Assessment Year : 2012-13

The Assistant Commissioner of
Income Tax,
Corporate Circle – 4(2),
Chennai - 600 034.

v. M/s Kasim Coal and Logistics Pvt. Ltd.,
No.T-1, 2nd floor, Yesesi Super Market
Building,
Anna Nagar, Chennai - 600 040.

(अपीलार्थी/Appellant)

PAN : AADCK 2097 H

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Ms. G.D. Jayanthi Angayarkanni, JCIT

प्रत्यर्थी की ओर से/Respondent by : None

आयकर अपील सं./ITA No.1471/Chny/2018

निर्धारण वर्ष /Assessment Year : 2012-13

The Deputy Commissioner of
Income Tax,
Central Circle – 1(2),
Chennai.v. M/s SAS Realtors Pvt. Ltd.,
No.3, Mangesh Street,
T. Nagar, Chennai - 600 017.

(अपीलार्थी/Appellant)

PAN : AAFCS 7524 M
(प्रत्यर्थी/Respondent)अपीलार्थी की ओर से/Appellant by : Ms. G.D. Jayanthi Angayarkanni, JCIT
प्रत्यर्थी की ओर से/Respondent by : Shri N. Arjun Raj, CA
for Shri S. Sridhar, Advocate**आयकर अपील सं./ITA No.251/Chny/2018**

निर्धारण वर्ष /Assessment Year : 2014-15

The Assistant Commissioner of
Income Tax,
Non-Corporate Circle – 9,
Chennai.v. Shri Bakthavatsalam Vijay,
No.122/New No.137, Walajah Road,
Chennai - 600 002.

(अपीलार्थी/Appellant)

PAN : AADPV 8929 J
(प्रत्यर्थी/Respondent)अपीलार्थी की ओर से/Appellant by : Ms. G.D. Jayanthi Angayarkanni, JCIT
प्रत्यर्थी की ओर से/Respondent by : None**आयकर अपील सं./ITA No.2316/Chny/2017**

&

C.O. No. 187/Chny/2017

(in I.T.A. No.2316/Chny/2017)

निर्धारण वर्ष /Assessment Year : 2007-08

The Deputy Commissioner of
Income Tax,
Corporate Circle – 4(1),
Chennai.v. Shri Jolly Banerji,
No.22, Thushar Villa, 6th Cross Street,
Trustpuram, Kodambakkam,
Chennai - 600 024.

(अपीलार्थी/Appellant)

PAN : AACPB 6342 E
(Respondent & Cross-objector)अपीलार्थी की ओर से/Appellant by : Ms. G.D. Jayanthi Angayarkanni, JCIT
प्रत्यर्थी की ओर से/Respondent by : None

आयकर अपील सं./ITA No.1109/Chny/2018

निर्धारण वर्ष /Assessment Year : 2013-14

The Deputy Commissioner of
Income Tax,
Corporate Circle – 4(2),
Chennai - 600 034.

v. M/s KCC Paint (India) Pvt. Ltd.,
K-20, Phase II, SIPCOT Industrial Park,
Mambakkam, Sriperumbudur,
Chennai – 602 106.

PAN : AACCK 8861 G

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Ms. G.D. Jayanthi Angayarkanni, JCIT

प्रत्यर्थी की ओर से/Respondent by : Shri T.M. Sivakumar, Advocate

आयकर अपील सं./ITA No.1553/Chny/2019

निर्धारण वर्ष /Assessment Year : 2015-16

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

v. M/s Brayan Automations Pvt. Ltd.,
33, Hindi Prachar Sabha Street,
T. Nagar, Chennai - 600 017.

PAN : AAECB 2492 C

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Ms. G.D. Jayanthi Angayarkanni, JCIT

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

आयकर अपील सं./ITA No.729/Chny/2019

निर्धारण वर्ष /Assessment Year : 2014-15

The Deputy Commissioner of
Income Tax,
Circle – 1,
Salem.

v. M/s Ashok Wind Farm Pvt. Ltd.,
No.4/36, Bharathi Street,
Swarnapuri, Salem – 636 004.

PAN : AAKCA 7684 H

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Ms. G.D. Jayanthi Angayarkanni, JCIT

प्रत्यर्थी की ओर से/Respondent by : Shri G. Baskar, Advocate

आयकर अपील सं./ITA No.2941/Chny/2018

निर्धारण वर्ष /Assessment Year : 2006-07

The Income Tax Officer,
Non Corporate Ward 7(2),
Chennai - 600 034.v. Smt. M. Girija Devi,
New No.16, Old No.22, B Block,
6th Street, Anna Nagar East,
Chennai - 600 102.

PAN : AFCPG 4382 A

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Ms. G.D. Jayanthi Angayarkanni, JCIT

प्रत्यर्थी की ओर से/Respondent by : None

आयकर अपील सं./ITA Nos.1995 & 1996/Chny/2019

निर्धारण वर्ष /Assessment Years : 2012-13 & 2013-14

The Deputy Commissioner of
Income Tax,
Corporate Circle – 1(1),
Chennai - 600 034.v. M/s Allsec Technologies Ltd.,
No.560-562, 7 H, Century Plaza,
Anna Salai, Chennai - 600 018.

PAN : AACCA 5106 G

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Ms. G.D. Jayanthi Angayarkanni, JCIT

प्रत्यर्थी की ओर से/Respondent by : Sh. Saroj Kumar Parida, Advocate

आयकर अपील सं./ITA Nos.752 & 753/Chny/2019

निर्धारण वर्ष /Assessment Year : 2013-14

The Income Tax Officer,
Non Corporate Ward 7(4),
Chennai - 600 034.v. Shri V. Manjunath,
No.51, I Block, 10th Street,
Anna Nagar, Chennai - 600 102.

PAN : AOGPM 6886 N

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Ms. G.D. Jayanthi Angayarkanni, JCIT

प्रत्यर्थी की ओर से/Respondent by : Shri D. Anand, Advocate

आयकर अपील सं./ITA Nos.3404, 3405, 3406, 3407, 3408 & 3409/Chny/2018

निर्धारण वर्ष /Assessment Years : 2008-09 to 2013-14

The Deputy Commissioner of
Income Tax, Central Circle -1,
No.44, Williams Road, Cantonment,
Trichirappalli.

(अपीलार्थी/Appellant)

v. Smt. U. Uma Maheswari,
No.6/219, 2nd Cross, Pon Nagar,
Trichy – 620 001.

PAN : AAIPU 4108 K

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Ms. G.D. Jayanthi Angayarkanni, JCIT

प्रत्यर्थी की ओर से/Respondent by : Shri J. Prabhakar, CA

आयकर अपील सं./ITA Nos.3410, 3411, 3412, 3413, 3414 & 3415/Chny/2018

निर्धारण वर्ष /Assessment Years : 2008-09 to 2013-14

The Deputy Commissioner of
Income Tax, Central Circle -1,
No.44, Williams Road, Cantonment,
Trichirappalli.

(अपीलार्थी/Appellant)

v. Shri U. Arun Balaji,
No.6/219, 2nd Cross, Pon Nagar,
Trichy – 620 001.

PAN : ALPPA 4747 E

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Ms. G.D. Jayanthi Angayarkanni, JCIT

प्रत्यर्थी की ओर से/Respondent by : Shri J. Prabhakar, CA

आयकर अपील सं./ITA No.3368/Chny/2016

निर्धारण वर्ष /Assessment Year : 2013-14

The Deputy Commissioner of
Income Tax,
Corporate Circle -4(1),
Chennai.

(अपीलार्थी/Appellant)

v. Ms. Kalaiselvi Jothiprakasam,
Sai Bhavan, No.5/11,
Kalaimagal Nagar, 1st Main Road,
Ekkattuthangal, Chennai - 600 032.

PAN : AAEPJ 0508 Q

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Ms. G.D. Jayanthi Angayarkanni, JCIT

प्रत्यर्थी की ओर से/Respondent by : Shri G. Baskar, Advocate

आयकर अपील सं./ITA No.2083/Chny/2018

निर्धारण वर्ष /Assessment Year : 2014-15

The Assistant Commissioner of
Income Tax,
Corporate Circle – 6(2),
Chennai - 600 034.

(अपीलार्थी/Appellant)

v. M/s Specsmaekers Opticians Pvt. Ltd.,
No.5, Thirumalai Pillai Road,
T. Nagar, Chennai - 600 017.

PAN : AAPCS 6371 Q

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Ms. G.D. Jayanthi Angayarkanni, JCIT

प्रत्यर्थी की ओर से/Respondent by : Sh. Saroj Kumar Parida, Advocate

आयकर अपील सं./ITA No.1076/Chny/2019

निर्धारण वर्ष /Assessment Year : 2014-15

The Assistant Commissioner of
Income Tax,
Corporate Circle – 6(2),
Chennai - 600 034.

(अपीलार्थी/Appellant)

v. M/s Sicgil Industries Gases Ltd.,
Old No.827, Dhun Building,
Anna Salai, Chennai - 600 002.

PAN : AAACP 3131 E

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Ms. G.D. Jayanthi Angayarkanni, JCIT

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

for Shri S. Sridhar, Advocate

आयकर अपील सं./ITA No.2084/Chny/2018

निर्धारण वर्ष /Assessment Year : 2014-15

The Assistant Commissioner of
Income Tax,
Corporate Circle – 2,
No.2, V P Rathnasamy Nadar Road,
Bibikulam,
Madurai-625 002.

(अपीलार्थी/Appellant)

v. M/s Rajapalayam Mills Pvt. Ltd.,
Post Box No.1, Rajapalayam Mills
Premises,
PAC Ramasamy Raja Salai,
Rajapalayam – 626 117.

PAN : AAACR 8897 F

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Ms. G.D. Jayanthi Angayarkanni, JCIT

प्रत्यर्थी की ओर से/Respondent by : Shri J. Prabhakar, CA

आयकर अपील सं./ITA No.245/Chny/2019
निर्धारण वर्ष /Assessment Year : 2013-14

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

v. M/s V.K.C. Finsoft Solutions Pvt. Ltd.,
Jeyam Kondar Apartments,
Unit No.1b, 1st floor,
40/12, Murrays's Gate Road,
Alwarpet, Chennai - 600 018.

PAN : AABCV 2278 D

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Ms. G.D. Jayanthi Angayarkanni, JCIT
प्रत्यर्थी की ओर से/Respondent by : Shri D. Palanivel, Advocate

आयकर अपील सं./ITA No.1236/Chny/2019
निर्धारण वर्ष /Assessment Year : 2015-16

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

v. M/s Global Coal Ventures Pvt. Ltd.,
No.3, Nathan Street,
Harrington Road, Chetpet,
Chennai - 600 031.

PAN : AAF CG 1964 P

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Ms. G.D. Jayanthi Angayarkanni, JCIT
प्रत्यर्थी की ओर से/Respondent by : Shri N. Vijay Kumar, CA

आयकर अपील सं./ITA No.1234/Chny/2019
निर्धारण वर्ष /Assessment Year : 2013-14

The Deputy Commissioner of
Income Tax,
Corporate Circle 3(1),
Chennai - 600 034.

v. M/s Tamil Nadu Medicinal Plant
Farms and Herbal Medicines
Corporation Ltd.,
Arignar Anna Hospital Campus,
Arumbakkam, Chennai - 600 106.

PAN : AA ACT 2311 G

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Ms. G.D. Jayanthi Angayarkanni, JCIT
प्रत्यर्थी की ओर से/Respondent by : Shri G. Baskar, Advocate

आयकर अपील सं./ITA No.11/Chny/2019
निर्धारण वर्ष /Assessment Year : 2007-08

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

(अपीलार्थी/Appellant)

v. Dr. Chalini Madhivanan,
G-12, 9th Street, Anna Nagar East,
Chennai - 600 102.

PAN : ADFPC 9507 J

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Ms. G.D. Jayanthi Angayarkanni, JCIT
प्रत्यर्थी की ओर से/Respondent by : Shri D. Anand, Advocate

आयकर अपील सं./ITA Nos.1257, 1258, 1259 & 1260/Chny/2019
निर्धारण वर्ष /Assessment Years : 2012-13 to 2015-16

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

(अपीलार्थी/Appellant)

v. M/s Atlas Metal Processors Pvt. Ltd.,
New No.69 (Old No.29),
Jaleel Palace, 3rd floor, Eldams Road,
Teynampet, Chennai - 600 018.

PAN : AAACA 7401 Q

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Ms. G.D. Jayanthi Angayarkanni, JCIT
प्रत्यर्थी की ओर से/Respondent by : None

आयकर अपील सं./ITA Nos.1661 & 1662/Chny/2017

&

C.O. Nos.116 & 117/Chny/2017

(in I.T.A. Nos.1661 & 1662/Chny/2017)

निर्धारण वर्ष /Assessment Years : 2009-10 & 2010-11

The Income Tax Officer,
Non Corporate Ward 1(1),
63, Race Course Road,
Coimbatore.

(अपीलार्थी/Appellant)

v. M/s Sree Ramu Hotels,
65, Davey & Co Lane,
Geetha Hall Road, Opp. Rly Station,
Coimbatore – 641 018.

PAN : AAVFS 1374 E

(Respondent & Cross-objector)

अपीलार्थी की ओर से/Appellant by : Ms. G.D. Jayanthi Angayarkanni, JCIT
प्रत्यर्थी की ओर से/Respondent by : Shri A. Arjunaraj, CA

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/Salem/Madurai/Coimbatore. In some of the cases, the assesseees have also filed cross-objections against the orders of the CIT(Appeals). We heard the appeals of the Revenue and the cross-objections filed by the assessee 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. The cross-objections filed by the assesseees also stand dismissed.

3. In the result, the appeals of the Revenue and the cross-objections of the assesseees stand dismissed.

Order pronounced in the open court on 22nd August, 2019 at Chennai.

sd/-

(एस. जयरामन)
(S. Jayaraman)

लेखा सदस्य/Accountant Member
चेन्नई/Chennai,

दिनांक/Dated, the 22nd August, 2019.

Kri.

sd/-

(एन.आर.एस. गणेशन)
(N.R.S. Ganesan)

न्यायिक सदस्य/Judicial Member

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. |