

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'C' BENCH: CHENNAI**

श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य एवं  
एस जयरामन, लेखा सदस्य के समक्ष

**BEFORE SHRI DUVVURU RL REDDY, JUDICIAL MEMBER AND**  
**SHRI S JAYARAMAN, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.3008/Chny/2018

निर्धारण वर्ष /Assessment Year: 2011-12

The Dy. Commissioner of Income Tax,  
Circle-2(1), No.44,  
Williams Road,  
Cantonment, Trichy – 620 001.

**(अपीलार्थी/ Appellant)**

**Vs.** Shri G. Karthik,  
S/o Shri S. Gunasekaran,  
Prop: M/s. KGK Constructions,  
No.36 Kangeyam Road,  
Kodumudi, Erode District.  
[PAN: AKGPK 2255H]

**(प्रत्यर्थी/ Respondent)**

अपीलार्थी की ओर से/ Appellant by

: Shri Pavitran Kumar, JCIT

प्रत्यर्थी की ओर से /Respondent by

: Ms. Tasneem.H, C.A

सुनवाई की तारीख/Date of Hearing

: 16.09.2019

घोषणा की तारीख /Date of Pronouncement

: 16.09.2019

**आदेश / O R D E R**

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

The Revenue filed this appeal against the Order of the Commissioner of Income Tax (Appeals)-1, Tiruchirapalli, in ITA No.134/14-15/CIT(A-1)/TRY dated 14.08.2018 for assessment year 2011-12.

2. At the time of hearing, the Ld. DR 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. AR also submitted 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 after conclusion of hearing on the 16<sup>th</sup> September, 2019 in Chennai.*

Sd/-

(धुव्वुरु आर.एल रेड्डी)  
(DUVVURU RL REDDY)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai,

दिनांक/Dated:16<sup>th</sup> September, 2019.

EDN, Sr. PS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)

Sd/-

(एस जयरामन)  
(S. JAYARAMAN)

लेखा सदस्य/ACCOUNTANT MEMBER

4. आयकर आयुक्त/CIT
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF