

आयकर अपीलीय अधिकरण, 'C' न्यायपीठ, चेन्नई।

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**'C' BENCH: CHENNAI**

श्री रमित कोचर, लेखा सदस्य एवं

श्री धुव्वुरु आर.एल. रेड्डी, न्यायिक सदस्य के समक्ष

**BEFORE SHRI RAMIT KOCHAR, ACCOUNTANT MEMBER AND**

**SHRI DUVVURU R.L.REDDY, JUDICIAL MEMBER**

आयकर अपील सं./ITA Nos.2690/Chny/2018

निर्धारण वर्ष /Assessment Years: 2008-09

The Assistant Commissioner of Income- tax, Central Circle 3(4) , 46, Nungambakkam High Road, Chennai-600034	<b>बनाम/</b>  v.	Saravana Global Holdings Limited No. 15, New Giri Road, T. Nagar, Chennai- 600017
स्थायी लेखा सं./PAN : AASCS5545H		

Revenue by : MR. A.R.V.  
Sreenivasan, JCIT

Assessee by : None

सुनवाई की तारीख /Date of Hearing : 01.10.2019

घोषणा की तारीख /Date of Pronouncement : 01.10.2019

**आदेश / O R D E R**

**PER RAMIT KOCHAR, Accountant Member:**

This appeal filed by Revenue is disposed of because tax effect in this appeal is less than Rs.50 lacs as per CBDT Circular No.17/2019 (F.No. 279/Misc.142/2007-ITJ (Pt) ) dated 08<sup>th</sup> August,

2019 issued by Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India, amending Para No.3 and 5 of the CBDT Circular No.3 of 2018 dated 11.07.2018 and its subsequent amendment dated 20.08.2018.

2. The Ld. DR at the outset submitted that tax effect involved in this appeal filed by Revenue is less than Rs.50 lacs and this appeal is covered by CBDT circular No.17/2019 dated 08.08.2019 being a low tax effect appeal filed by the Revenue. It is also explained by learned DR that this appeal filed by Revenue is also not hit by any of the exceptions carved out in aforesaid CBDT circular. None appeared on behalf of the assessee when the appeal was called for hearing before the Bench and an application for adjournment is moved by counsels for the assessee requesting for adjournment citing that the counsel who has to argue the case is out of India for some personal work . The said adjournment application is placed on record and it stand rejected because is an Revenue's appeal who has sought to withdraw the appeal on the ground that it is an low tax effect appeal covered by CBDT circular dated 08.08.2019 and no prejudice is likely to be caused to assessee by dismissal of this appeal even in the absence of the counsels for the assessee.

3. The tax effect in this appeal filed by Revenue is undisputedly below Rs.50 lacs and thus keeping in view CBDT Circular No.17/2019 (F.No.279/Misc.142/2007-ITJ (Pt)) dated 08<sup>th</sup> August, 2019 issued by Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India, amending Para No.3 and 5 of the CBDT Circular No.3 of 2018 dated 1107.2018 and its subsequent amendment dated 20.08.2018, we are inclined to dismiss this appeal filed by Revenue due to low tax effect involved in this appeal which is below Rs.50 lacs. While disposing of this appeal filed by Revenue due to low tax effect vide aforesaid CBDT Circular No.17/2019 dated 08.08.2019, we clarify that we have not

commented on the merits of the issue in this appeal. However, at the same time we are granting liberty to Revenue that if at any stage Revenue wants to agitate the matter/issue in this appeal in accordance with the clauses/exceptions as are contained in the afore-stated CBDT circular number 17/2019 dated 08.08.2018 read with CBDT circular No 3/2018 dated 11.07.2018 as modified on 20.08.2018, the Revenue is hereby granted liberty to file miscellaneous application praying for recall of this order. We order accordingly.

4. In the result, this appeal filed by Revenue stand dismissed owing to low tax effect as indicated above.

Order pronounced in the open court on 01.10.2019.

आदेश की घोषणा खुले न्यायालय में दिनांक: 01.10.2019 को की गई ।

**Sd/-**

(धुव्वुरु आर.एल. रेड्डी)

**(DUVVURU R.L.REDDY)**

न्यायिक सदस्य/**JUDICIAL MEMBER**

**Sd/-**

(रमित कोचर)

**(RAMIT KOCHAR)**

लेखा सदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 01<sup>ST</sup> October, 2019.

TLN

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