

आयकर अपीलिय अधिकरण, “डी” न्यायपीठ, चेन्नई  
 IN THE INCOME-TAX APPELLATE TRIBUNAL ‘D’ BENCH, CHENNAI  
 श्री इंद्रुनी रामा राव, लेखा सदस्य एवं श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य के समक्ष  
 Before Shri Inturi Rama Rao, Accountant Member &  
 Shri Duvvuru R.L. Reddy, Judicial Member

Sl. No.	ITA No.	AY	Appellant	Respondent
1	3070/Chny/2018	2008-09	The DCIT, Central Circle-1, Madurai.	Shri K.R.Meenakshi Sundaram, No.404, KK Nagar, Madurai – 625 020. <b>[PAN: AGLPM4450D]</b>
2.	C.ONo.75/Chny/2019 (arising in ITA No.3070/Chny/2018)			
3.	48/Chny/2019	2010-11	The DCIT, Central Circle-2(3), Chennai.	M/s. Chandan Credits Ltd., 6/13, North Avenue, Kesavaperumalpuram, Chennai – 600 028. <b>[PAN: AAACC6074D]</b>
4.	49/Chny/2019	2011-12		
5	34/Chny/2019	2011-12	The DCIT, Central Circle-2(3), Chennai.	M/s. Fateh Leasing and Finance Pvt. Ltd., 6/13, North Avenue, Kesavaperumalpuram, Chennai – 600 028. <b>[PAN: AAACF0390D]</b>
6.	35/Chny/2019	2012-13		
7.	155/Chny/2019	2012-13	The DCIT, Central Circle-2(3), Chennai.	Ms. Ritika Rai, No.5, Ethiraj Lane, Egmore, Chennai – 600 008. <b>[PAN: AAAPR4914M]</b>
8.	1458/Chny/2017	2012-13	The DCIT, Corporate Circle-1, Coimbatore.	M/s. Lakshmi Machine Works Ltd., SRKV Post, Periyanaickenpalayam, Coimbatore – 641 020. <b>[PAN: AAACL5244N]</b>
9.	3292/Chny/2018	2012-13	The ACIT, Central Circle-2, Trichy – 620 001.	Shri V. Harikrishnan, 49, Big Chetty Street, Trichy – 620 008. <b>[PAN: AADHH3040Q]</b>
10.	3296/Chny/2018			
11	154 /Chny/2019	2013-14	The DCIT, Central Circle-2(3), Chennai.	Ms. Rupal Rai, No.5, Ethiraj Lane, Egmore, Chennai – 600 008. <b>[PAN: AAAPR6192C]</b>

12. 2985/Chny/2018      2013-14      The DCIT,  
Corporate Circle-1,  
Coimbatore.      M/s. Sakthi Sugars Ltd.,  
No.180, Race Course Road,  
Coimbatore – 641 018.  
**[PAN: AADCS 0651B]**
13. 20/Chny/2018      2013-14      The ACIT,  
Non-Corporate  
Circle-1,  
Coimbatore.      M/s. V.R. Varadaraj,  
1250 A, Avinashi Road,  
Peelamedu,  
Coimbatore –04.  
**[PAN: AAHV2880F]**

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

प्रत्यर्थी की ओर से /Respondent by :

Sl.No.	s mentioned in Cause Title
Sl.No.	Name of Counsel
1-2	Shri S.Sridhar, Adv.
3-6	None
7.	Shri B. Ramakrishnan, FCA
8.	Shri Saroj Kumar Parida, Adv.
9-10	Ms. Nithya Sankarayan, C.A
11.	B. Ramakrishnan, FCA
12.	Shri Saroj Kumar Parida, Adv.
13.	Shri S.Sradhar, Adv.

सुनवाई की तारीख/Date of Hearing : 26-09-2019

घोषणा की तारीख /Date of Pronouncement : 27-09-2019

### आदेश / ORDER

#### **PER BENCH:**

These thirteen appeals are filed by the Revenue relating to different assesseees are directed against various orders of the Id. Commissioner of Income Tax (Appeals) relevant to the assessment years as stated above.

2. The appeal in ITA No.3070/Chny/2018 filed by the Revenue is delayed by '07' days, for which, the Revenue has filed Affidavit for condonation of the delay, to which, the Id. Counsel for the assessee has not raised any serious

objection. Consequently, the delay of '07' days in filing of the appeals stand condoned and the appeal is admitted for adjudication.

2.1 The appeals in ITA Nos.48 & 49/Chny/2019 filed by the Revenue are delayed by '03' days, for which, the Revenue has filed Affidavit for condonation of the delay, to which, the Id. Counsel for the assessee has not raised any serious objection. Consequently, the delay of '03' days in filing of the appeals stand condoned and the appeals are admitted for adjudication.

2.2 The appeal in ITA No.155/Chny/2019 filed by the Revenue is delayed by '06' days, for which, the Revenue has filed Affidavit for condonation of the delay, to which, the Id. Counsel for the assessee has not raised any serious objection. Consequently, the delay of '06' days in filing of the appeals stand condoned and the appeal is admitted for adjudication.

2.3 The appeals in ITA Nos.3292 & 3296/Chny/2018 are the appeals filed by the Revenue are delayed by '08' days, for which, the Revenue has filed Affidavit for condonation of the delay, to which, the Id. Counsel for the assessee has not raised any serious objection. Consequently, the delay of '08' days in filing of the appeals stand condoned and the appeals are admitted for adjudication.

2.4 The appeal in ITA No.154/Chny/2019 is the appeal filed by the Revenue is delayed by '06' days, for which, the Revenue has filed Affidavit for

condonation of the delay, to which, the Id. Counsel for the assessee has not raised any serious objection. Consequently, the delay of '06' days in filing of the appeals stand condoned and the appeal is admitted for adjudication.

3. At the time of hearing the Id. Counsel for the assessee has submitted that the tax effect in these appeals filed by the Revenue are less than the monetary limit of ₹.50,00,000/- fixed by the CBDT to file an appeal by the Revenue before the Tribunal as per the CBDT Circular No. 17/2019, dated 08.08.2019. The Id. DR fairly conceded the submissions made by the Id. Counsel for the assessee. Being so, the Revenue authorities are precluded from filing the appeal before the Tribunal, since the tax effect is less than ₹.50,00,000/- in these appeals. Accordingly, the appeals filed by the Revenue are dismissed as un-admitted.

4. In the result, all the appeals filed by the Revenue are dismissed.

Order pronounced on the 27<sup>th</sup> September, 2019 at Chennai.

Sd/-  
(INTURI RAMA RAO)  
ACCOUNTANT MEMBER

Sd/-  
(DUVVURU RL REDDY)  
JUDICIAL MEMBER

Chennai, Dated, the 27.09.2019

Vm/-

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.