

आयकर आयकर अपीलिय 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 के समक्ष
**BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A.No.1893/CHNY/2019

(निर्धारण वर्ष / Assessment Year: 2013-14)

The ITO,
Ward-2,
Namakkal.

Vs **Shri R. Ganesan,**
No.154/6, Samiyappan Thottam,
S. Vazhavanthi Post,
Namakkal – 637 206.

PAN: AQRPG 5944N

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Shri Muthushankar, JCIT
प्रत्यर्थी की ओर से/Respondent by : Shri N.V. Balaji, Advocate

सुनवाई की तारीख/Date of hearing : 01.10.2019

घोषणा की तारीख /Date of Pronouncement : 01.10.2019

आदेश / ORDER

PER S. JAYARAMAN, ACCOUNTANT MEMBER:

The Revenue filed this appeal against the order of the learned Commissioner of Income Tax (Appeals), Salem in ITA No.157/2017-18 dated 12.03.2019 for the assessment year 2013-14.

2. At the time of hearing, the Ld.AR 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.DR on verification admitted 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 on 1st October, 2019 at Chennai.

Sd/-

(एन.आर.एस. गणेशन)
(N.R.S. Ganesan)

न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,

दिनांक/Dated 1st October, 2019

Sd/-

(एस जयरामन)
(S. Jayaraman)

लेखा सदस्य /Accountant Member

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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|------------------------|--------------------------|------------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त/CIT | 5. विभागीय प्रतिनिधि/DR | 6. गार्ड फाईल/GF |