

आयकर अपीलीय अधिकरण, "ए" न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्य के समक्ष
Before Shri Duvvuru RL Reddy, Judicial Member &
Shri S. Jayaraman, Accountant Member

आयकर अपील सं./I.T.A.No.1908/Chny/2016
निर्धारण वर्ष/**Assessment Year:2012-13**

The Income Tax Officer,
Non Corporate Ward 23(2),
130-B, Mudichur Road,
West Tambaram, Chennai-46.

Smt. Padmavathy Ravishankar,
Vs. No. 27/11, Galilei Square, Lakshmi
Street, New Avadi Road, Kilpauk,
Chennai 600 010.

[PAN:AAFPR5821F]

(अपीलार्थी /Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri AR.V. Sreenivasan, JCIT
प्रत्यर्थी की ओर से/Respondent by : Shri K. Ravi, Advocate
सुनवाई की तारीख/ Date of hearing : 27.09.2019
घोषणा की तारीख /Date of Pronouncement : 11.10.2019

आदेश /O R D E R

PER DUVVURU RL REDDY, JUDICIAL MEMBER:

This appeal filed by the Revenue is directed against the order of the Id. Commissioner of Income Tax (Appeals) 10, Chennai dated 30.03.2016 relevant to the assessment year 2012-13.

2. At the time of hearing the Id. Counsel for the assessee has submitted that the tax effect in this appeal filed by the Revenue is 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 this appeal. Accordingly, the appeal filed by the Revenue is dismissed as un-admitted.

3. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced on the 11th October, 2019 at Chennai.

Sd/-
(S. JAYARAMAN)
ACCOUNTANT MEMBER

Sd/-
(DUVVURU RL REDDY)
JUDICIAL MEMBER

Chennai, Dated, the 11.10.2019

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.