

आयकर अपीलीय अधिकरण, "सी" न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' 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

आयकर अपील सं./I.T.A.Nos.1935, 1936, 1937 & 1938/Chny/2018
निर्धारण वर्ष/Assessment Years:2005-06 to 2008-09

The Assistant Commissioner of
Income Tax, Corporate Circle 6(1),
Aayakar Bhavan, Wanaparthy Block, 7th
Floor, 121, M.G. Road, Chennai - 34.

M/s. Shriram EPC Limited,
Vs. No. 18/3, Sigappiachi Building,
Rukmanilakshmi pathy Road, Egmore,
Chennai 600 008.

[PAN:AAFCS1410C]

(अपीलार्थी /Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri A. Sundarajan, JCIT
प्रत्यर्थी की ओर से/Respondent by : Shri R. Sivaraman, Advocate
सुनवाई की तारीख/ Date of hearing : 15.10.2019
घोषणा की तारीख /Date of Pronouncement : 17.10.2019

आदेश /O R D E R

PER DUVVURU RL REDDY, JUDICIAL MEMBER:

All the four appeals filed by the Revenue relating to same assessee are directed against two different orders of the Id. Commissioner of Income Tax (Appeals) 15, Chennai dated 26.02.2018 relevant to the assessment years 2005-06, 2006-07, 2007-08 and 2008-2009.

2. 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 17th October, 2019 at Chennai.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Sd/-
(DUVVURU RL REDDY)
JUDICIAL MEMBER

Chennai, Dated, the 17.10.2019

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.