

आयकर अपीलीय अधिकरण, "डी" न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'D' 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.Nos.2676, 2677 & 2678/Chny/2017
निर्धारण वर्ष/**Assessment Years:2008-09, 2009-10 & 2010-11**

The Deputy Commissioner of
Income Tax, Corporate Circle 2(1),
Chennai 600 034.

M/s. Empee Distilleries Ltd.,
Vs. 'Empee Tower', No. 59,
Harris Road, Pudupet,
Chennai 600 002.

[PAN: AAACE1687N]

(अपीलार्थी /Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by	: Ms. R. Anita, JCIT
प्रत्यर्थी की ओर से/Respondent by	: Shri S. Sridhar, Advocate
सुनवाई की तारीख/ Date of hearing	: 21.10.2019
घोषणा की तारीख /Date of Pronouncement	: 22.10.2019

आदेश /ORDER

PER BENCH:

These three appeals filed by the Revenue relating to same assessee are directed against the common order of the Id. Commissioner of Income Tax (Appeals) 9, Chennai dated 28.07.2017 relevant to the assessment years 2008-09, 2009-10 and 2010-11.

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, all the appeals filed by the Revenue are dismissed.

Order pronounced on the 22nd October, 2019 at Chennai.

Sd/-
(S. JAYARAMAN)
ACCOUNTANT MEMBER

Sd/-
(DUVVURU RL REDDY)
JUDICIAL MEMBER

Chennai, Dated, the 22.10.2019

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.