

आयकर अपीलीय 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 केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.2812 & 2813/Chny/2018

निर्धारण वर्ष /Assessment Years : 1995-96 & 1996-97

The Deputy Commissioner of
Income Tax,
Central Circle – 2(2),
Chennai - 600 034.

M/s Sastry Nuts & Plates
Manufacturing Pvt. Ltd.,
v. No.48, Jawaharlal Nehru Salai,
Ekkaduthangal, Chennai - 600 097.

PAN : AADCS 0812 N

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Ms. Sri Shanmuga Priya, JCIT

प्रत्यर्थी की ओर से / Respondent by : Shri T. Vasudevan, Advocate

सुनवाई की तारीख / Date of Hearing : 25.09.2019

घोषणा की तारीख / Date of Pronouncement : 17.10.2019

आदेश / O R D E R

PER N.R.S. GANESAN, JUDICIAL MEMBER:

Both the appeals of the Revenue are directed against the respective orders of the Commissioner of Income Tax (Appeals)-18, Chennai, dated 28.06.2018 and pertain to assessment years 1995-96 and 1996-97.

2. On hearing the Ld. Departmental Representative, we find that the tax effect in this case is less than ₹50 lakhs. The CBDT in its Circular No.17/2019 dated 08.08.2019 increased the monetary limit for filing appeal before this Tribunal and instructed its officers to withdraw all the appeals pending before the ITAT where the tax effect is less than ₹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 these appeals. Accordingly, both the appeals stand dismissed.

3. In the result, both the appeals filed by the Revenue stand dismissed.

Order pronounced in the court on 17th October, 2019 at Chennai.

sd/-

(एस. जयरामन)

(S. Jayaraman)

लेखा सदस्य/Accountant Member

sd/-

(एन.आर.एस. गणेशन)

(N.R.S. Ganesan)

न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,

दिनांक/Dated, the 17th October, 2019.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)-18, Chennai
4. Principal CIT, Central-2, Chennai
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.