

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'A' 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 No.3283/Chny/2018

निर्धारण वर्ष /Assessment Year : 2012-13

The Deputy Commissioner of
Income Tax, Central Circle (2),
44, Williams Road, Cantonment,
Trichy 620 001.

v. **Shri G.Prasanna,**
22.Chinna Chetty street,
Trichy 620 008.

PAN : AIPPP 7409 R

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri K.G.Arun Raj, JCIT,D.R

प्रत्यर्थी की ओर से/Respondent by : Shri N. Vijay Kumar, CA

आयकर अपील सं./ITA No.312/Chny/2019

निर्धारण वर्ष /Assessment Year : 2012-13

The Deputy Commissioner of
Income Tax, Central Circle (2),
44, Williams Road, Cantonment,
Trichy 620 001.

v. **Smt.G.Ananthi,**
22.Chinna Chetty street,
Trichy 620 008.

PAN : AANPG 0636 P

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri K.G.Arun Raj, JCIT,D.R

प्रत्यर्थी की ओर से/Respondent by : Shri N. Vijay Kumar, CA

आयकर अपील सं./ITA No.311/Chny/2019
निर्धारण वर्ष /Assessment Year : 2012-13

The Deputy Commissioner of
Income Tax, Central Circle (2),
44, Williams Road, Cantonment,
Trichy 620 001.

v. **Shri V.Damodharan,**
60, Nadu Gujili street,,
Trichy 620 008.

PAN : AAFHD 6579 L

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri K.G.Arun Raj, JCIT, D.R
प्रत्यर्थी की ओर से/Respondent by : Shri N. Vijay Kumar, CA

आयकर अपील सं./ITA No.310/Chny/2019
निर्धारण वर्ष /Assessment Year : 2012-13

The Deputy Commissioner of
Income Tax, Central Circle (2),
44, Williams Road, Cantonment,
Trichy 620 001.

v. **Shri G.Prasanna,(HUF)**
22.Chinna Chetty street,
Trichy 620 008.

PAN : AAFHG 0135 F

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri K.G.Arun Raj, JCIT, D.R
प्रत्यर्थी की ओर से/Respondent by : Shri N. Vijay Kumar, CA

आयकर अपील सं./ITA No.309/Chny/2019
निर्धारण वर्ष /Assessment Year : 2012-13

The Deputy Commissioner of
Income Tax, Central Circle (2),
44, Williams Road, Cantonment,
Trichy 620 001.

v. **Shri N.Vishwanathan,**
425, Big Bazar,,
Trichy 620 008.

PAN : AADPV 8707 E

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri K.G.Arun Raj, JCIT, D.R
प्रत्यर्थी की ओर से/Respondent by : Shri N. Vijay Kumar, CA

आयकर अपील सं./ITA No.237/Chny/2018
निर्धारण वर्ष /Assessment Year : 2015-16

The Assistant Commissioner of
Income Tax, Central Circle 5(2),
Chennai-34.

v. **Shri RP Telebuy Skyshop P Ltd,**
Prince Infopark, Block A,
2nd floor, Plot No.31B, 2nd Main
Road, Ambattur Indl. Estate,
Chennai 600 058.

(अपीलार्थी/Appellant)

PAN : AADCR 4633 C
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri K.G.Arun Raj, JCIT, D.R
प्रत्यर्थी की ओर से/Respondent by : Shri N. Vijay Kumar, CA

सुनवाई की तारीख/Date of Hearing : 27.09.2019
घोषणा की तारीख/Date of Pronouncement : 04.11.2019

आदेश / O R D E R

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

These appeals of the Revenue are directed against the respective orders of the Commissioner of Income Tax (Appeals), Chennai. We heard all these appeals of the Revenue together and disposing the same by this common order.

2. On hearing the Ld. Departmental Representative, we find that the tax effect in these cases is less than Rs.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

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 these appeals. Accordingly, these appeals stand dismissed.

3. In the result, all the appeals of the Revenue stand dismissed.

Order pronounced in the open court on 04th November, 2019 at Chennai.

sd/-

(एस. जयरामन)

(S. Jayaraman)

लेखा सदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated, the 4th November, 2019.

sd/-

(एन.आर.एस. गणेशन)

(N.R.S. Ganesan)

न्यायिक सदस्य/Judicial Member

K S Sundaram

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.