

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
IN THE INCOME TAX APPELLATE TRIBUNAL, 'B' BENCH, CHENNAI  
श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं श्री रमित कोचर, लेखा सदस्य के समक्ष  
BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND  
SHRI RAMIT KOCHAR, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A.No.575/Chny/2017  
(निर्धारण वर्ष / Assessment Year: 2011-12)

The Asst. Commissioner of Income Tax,  
Non-Corporate Circle 16,  
Chennai – 34. Vs **Shri Subramanyan Kumar,**  
No.198, St. Mary's Road,  
Abhiramapuram,  
Chennai – 600 018.

**PAN: AFOPK0172L**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Shri A. Sundararajan, Addl. CIT  
प्रत्यर्थी की ओर से/Respondent by : Shri K. Ravi, Advocate

सुनवाई की तारीख/Date of hearing : 09.12.2019

घोषणा की तारीख /Date of Pronouncement : 09.12.2019

**आदेश /ORDER**

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

This appeal of the Revenue is directed against the order passed by the Commissioner of Income Tax (Appeals)–4, Chennai dated 30.12.2016 and pertains to the assessment year 2011-12.

2. On hearing the Id. 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 this appeal. Accordingly, this appeal stands dismissed.

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

Order pronounced in the court on 9<sup>th</sup> December, 2019 at Chennai.

Sd/-

(रमित कोचर)

(Ramit Kochar)

लेखा सदस्य /Accountant Member

Sd/-

(एन.आर.एस. गणेशन)

(N.R.S. Ganesan)

न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,

दिनांक/Dated, the 9<sup>th</sup> December, 2019.

**RSR**

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             |