

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई  
IN THE INCOME TAX APPELLATE TRIBUNAL  
' D' BENCH : CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं  
श्री इंटूरी रामा राव, लेखा सदस्य के समक्ष  
[BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND  
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER]

आयकर अपील सं./I.T.A. Nos. 716 & 717/CHNY/2018  
निर्धारण वर्ष /Assessment years :2009-2010 & 2010-2011.

The Assistant Commissioner  
of Income Tax,  
Large Taxpayer Unit-2,  
Chennai

**Vs.**

M/s. India Japan Lighting  
Limited,  
Aalim Centre, 2<sup>nd</sup> floor,  
82, Dr. Radhakrishnan Salai,  
Mylapore,  
Chennai 600 004.

**(अपीलार्थी/Appellant)**

**[PAN AAACI 2673L ]  
(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by

: Ms. R.Anitha, IRS, JCIT.

प्रत्यर्थी की ओर से /Respondent by

: Shri. Saroj Kumar Parida, Adv

सुनवाई की तारीख/Date of Hearing

: 18-12-2019

घोषणा की तारीख /Date of Pronouncement

: 18-12-2019

**आदेश / ORDER**

**PER INTURI RAMA RAO, ACCOUNTANT MEMBER**

These are appeals filed by the Revenue directed against  
different orders of the Learned Commissioner of Income Tax

(Appeals)-5, Chennai (CIT(A) for short) dated 11.12.2017 for assessment years 2009-2010 & 2010-2011.

2. It is stated before us that the tax effect in both the assessment years are less than Rs.50 lakhs and therefore, the Circular No. 17/2019 dated 08.08.2019 issued by the Central Board of Direct Taxes (CBDT) in exercise of its power vested under Sec. 268A(1) of the IT Act comes into play wherein, the monetary limit for filing the appeal by the Revenue before the ITAT and various High Courts as well as Apex Court are revised with an object of the reducing the tax litigation. Vide para 3 of the said circular (supra) it is stated that in cases where the tax effect in the appeals to be filed before the Appellate Tribunal does not exceed Rs. 50 lakhs appeals should not be filed. Thus taking a note of CBDT Circular No. 17/2019, dated 08.08.2019 and considering the fact that the tax effect in the instant appeals are less than Rs. 50 lakhs, the present appeals deserves to be dismissed as not pressed / not maintainable. However, we make it clear that the issues raised in the instant appeals are left open to be examined in the appropriate proceedings, if arises, in future. At the same time, we also make it clear that if the appeals fall in any of the exceptions referred to in the above said CBDT Circular, the Revenue is at liberty to move an application for recalling the order if so advised.

Accordingly, in the light of CBDT circular No.17/2019 dated 08/08/2019, the appeals filed by the Revenue stand dismissed.

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

Order pronounced on 18th day of December, 2019, at Chennai.

Sd/-  
(एन.आर.एस. गणेशन)  
**(N.R.S. GANESAN)**  
न्यायिक सदस्य/**JUDICIAL MEMBER**

Sd/-  
(इंटूरी रामा राव)  
**(INTURI RAMA RAO)**  
लेखा सदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai

दिनांक/Dated:18th December, 2019.

**KV**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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