

आयकर अपीलिय अधिकरण, "डी" न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'D' BENCH, CHENNAI  
श्री इंद्रुनी रामा राव, लेखा सदस्य एवं श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य के समक्ष  
Before Shri Inturi Rama Rao, Accountant Member &  
Shri Duvvuru R.L. Reddy, Judicial Member

आयकर अपील सं./I.T.A.No.691/Chny/2006  
निर्धारण वर्ष/Assessment Year: 1998-99

The Joint Commissioner of  
Income Tax,  
Circle 1, Madurai.

M/s. M.S.V. Samikalai Nadar (HUF),  
Vs. No. 222, Periyakulam Road,  
Theni.

[PAN:AABHS0590L]

(अपीलार्थी /Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Ms. R. Anita, JCIT  
प्रत्यर्थी की ओर से/Respondent by : None  
सुनवाई की तारीख/ Date of hearing : 17.12.2019  
घोषणा की तारीख /Date of Pronouncement : 30.12.2019

**आदेश /O R D E R**

**PER DUVVURU RL REDDY, JUDICIAL MEMBER:**

Vide order dated 13.11.2018 in T.C. No. 1598/2008 against the order of the Tribunal in I.T.A. No. 691/Mds/2006 dated 12.10.2007 for the assessment year 1998-99, the Hon'ble Madras High Court has remitted back the appeal for fresh consideration on merits. Despite service of notice of hearing through the Department, none appeared on behalf of the assessee nor any adjournment petition filed. Hence, we proceed to decide the appeal on merits after hearing the Id. DR. This appeal filed by the Revenue is

directed against the order of the Id. Commissioner of Income Tax (Appeals) 1, Madurai dated 28.12.2005 relevant to the assessment year 1998-99.

2. When the appeal was taken up for hearing, we find that the tax effect in the 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 to. 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. Thus, the appeal filed by the Revenue is liable to be dismissed as not maintainable and accordingly, the appeal filed by the Revenue is dismissed.

4. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced on the 30<sup>th</sup> December, 2019 at Chennai.

Sd/-  
(INTURI RAMA RAO)  
ACCOUNTANT MEMBER

Sd/-  
(DUVVURU RL REDDY)  
JUDICIAL MEMBER

Chennai, Dated, the 30.12.2019

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.