

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई  
IN THE INCOME TAX APPELLATE TRIBUNAL, 'C' 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.Nos.1641 & 1642/Chny/2018  
(निर्धारण वर्ष / Assessment Years: 2011-12 & 2012-13)

The Deputy Commissioner of Income Tax,  
Corporate Circle 1 (2),  
Chennai – 34. Vs **M/s. Bumi Geo Engineering Ltd.,**  
No.15/17, Flat No.13A, Third Floor,  
Jasmine Enclave, Anna Avenue,  
Kasturiba Nagar, Adyar,  
Chennai – 600 020.  
**PAN: AABCB7316E**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Shri J. Pavithran Kumar, JCIT

प्रत्यर्थी की ओर से/Respondent by : None

सुनवाई की तारीख/Date of hearing : 19.12.2019

घोषणा की तारीख /Date of Pronouncement : 13.01.2020

**आदेश / O R D E R**

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

These appeals of the Revenue are directed against the order passed by the Commissioner of Income Tax (Appeals)–1, Chennai dated 28.02.2018 and pertains to the assessment years 2011-12 & 2012-13.

2. On hearing the Id. Departmental Representative, we find that the tax effect in these cases 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, these appeals stands dismissed.

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

Order pronounced in the court on 13<sup>th</sup> January, 2020 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 13<sup>th</sup> January, 2020.

**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             |