

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

श्री धुव्वुरु आर. एल रेड्डी, न्यायिक सदस्य एवं, श्री एस जयरामनलेखा सदस्य समक्

BEFORE SHRI DUVVURU RL REDDY, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A. No. 694/Chny/2016

निर्धारण वर्ष/Assessment Year : 2011-12

Assistant Commissioner of Income Tax,
Circle -1, No. 15, Gandhiji Road,
Erode – 638 001.

M/s. Zigma Technologies (I) (P) Ltd.,
Vs. No. 747, Amra Complex, SKC Road,
Erode 638 001.

[PAN: AACCT 0611K]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri. R. Anita, JCIT

प्रत्यर्थी की ओर से/Respondent by

: Shri. S. Sridhar, Advocate

सुनवाईकीतारीख/Date of Hearing

: 23.10.2019

घोषणाकीतारीख/Date of Pronouncement

: 27.12.2019

आदेश/ O R D E R

PER S. JAYARAMAN, ACCOUNTANT MEMBER:

The Revenue filed this appeal against the order of Commissioner of Income Tax (Appeals)-3, Chennai in ITA No. 235/14-15(A)-1 dated 28.12.2015 for assessment year 2011-12.

2. At the time of hearing, the Ld. AR submitted that the tax effect is below Rs.50 lakhs and hence the Revenue's appeal would be covered by the CBDT

Circular No.17/2019 dated 08.08.2019, fixing the monetary limit of Rs.50 lakhs. The Ld. DR on verification admitted that the tax effect involved in the appeal is less than Rs.50 lakhs.

3. On hearing both sides, we find that the tax effect in this case is less than Rs. 50 lakhs. The CBDT in its Circular No. 17/2019 dated 08.08.2019 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 this appeal. Accordingly, the appeal stands dismissed.

4. In the result, the appeal of the Revenue is dismissed.

Order pronounced on Friday, 27th December, 2019 at Chennai.

Sd/-

(धुव्वुरुआर.एलरेड्डी)

(DUVVURU RL REDDY)

न्यायिकसदस्य/JUDICIAL MEMBER

Sd/-

(एस जयरामन)

(S. JAYARAMAN)

लेखासदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated: 27th December, 2019

JPV

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

1. अपीलार्थी/Appellant 2. प्रत्यर्थी/Respondent

4. आयकरआयुक्त/CIT 5. विभागीयप्रतिनिधि/DR

3. आयकरआयुक्त) अपील(/CIT(A)

6. गार्डफाईल/GF