

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।

IN THE INCOME TAX APPELLATE TRIBUNAL

'C' BENCH: CHENNAI

श्री रमितकोचर, लेखा सदस्य एवं

श्री धुव्वुरु आर. एल. रेड्डी, न्यायिक सदस्य के समक्ष

BEFORE SHRI RAMIT KOCHAR, ACCOUNTANT MEMBER AND

SHRI DUVVURU R.L.REDDY, JUDICIAL MEMBER

आयकरअपीलसं./ITA No. 2440/Chny/2017

निर्धारणवर्ष/Assessment Years: 2014-15

The Income Tax Officer Non Corporate Ward-3(1) Room No. 623B, Wanaparthy Block, 6 th Floor, 121, M.G.Road Chennai-600034	बनाम/ v.	Shri Ahmed 81/82, Valluvarkottam High Road, Nungambakkam, Chennai-600034 स्थायीलेखासं./PAN: AAGPA2893M
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Revenue by : Mr.A.Sundara Raja,
Addl. CIT
Assessee by : Mr.S.A.Abdul Rahim,
CA
सुनवाई की तारीख/Date of Hearing : 06.02.2020
घोषणा की तारीख /Date of Pronouncement : 06.02.2020

आदेश / O R D E R

PER RAMIT KOCHAR, Accountant Member:

This appeal filed by Revenue is disposed of because tax effect is less than Rs.50 lacs in this appeal as per CBDT Circular No.17/2019 (F.No. 279/Misc.142/2007-ITJ (Pt)) dated 08th August, 2019 issued by Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India, amending Para No.3 and 5 of the CBDT Circular No.3

of 2018 dated 11.07.2018 and its subsequent amendment dated 20.08.2018.

2. The learned counsel for the assessee moved adjournment application but The Ld. DR fairly submitted that tax effect involved in this appeals filed by Revenue is less than Rs.50lacs and the appeals is covered by CBDT circular No.17/2019 dated 08.08.2019 being a low tax effect appeals filed by Revenue. It is also explained by learned DR that this appeal filed by Revenue is also not hit by any of exceptions carved out in aforesaid CBDT circular. The adjournment application filed by learned counsel for the assessee is hereby rejected as it is Revenue's appeal who want to withdraw their appeal owing to low tax effect.

3. The tax effect in this appeal filed by Revenue is undisputedly below Rs.50 lacs and thus keeping in view CBDT Circular No.17/2019 (F.No.279/Misc.142/2007-ITJ (Pt)) dated 08th August, 2019 issued by Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India, amending Para No.3 and 5 of the CBDT Circular No.3 of 2018 dated 11.07.2018 and its subsequent amendment dated 20.08.2018, we are inclined to dismiss this appeal filed by Revenue due to low tax effect involved in this appeal which is below Rs.50 lacs. While disposing of this appeal filed by Revenue due to low tax effect vide aforesaid CBDT Circular No.17/2019 dated 08.08.2019, we clarify that we have not commented on merits of the issue(s) in this appeal. However, at the same time we are granting liberty to Revenue that if at any stage Revenue wants to agitate the matter/issue(s) in this appeal in accordance with the clauses/exceptions as are contained in the afore-stated CBDT circular number 17/2019 dated 08.08.2018 read with CBDT circular No 3/2018 dated 11.07.2018 as modified on 20.08.2018, the Revenue is hereby granted liberty to file miscellaneous application praying for recall of this order accordingly. We order accordingly.

4. In result, the appeal filed by Revenue in ITA no. 2440/Chny/2017 for ay: 2014-15 stand dismissed owing to low tax effect as indicated above.

Order pronounced in the open court on 06.02.2020.

आदेश की घोषणा खुले न्यायालय में दिनांक:06.02.2020को की गई ।

Sd/-

(धुव्वुरु आर.एल. रेड्डी)

(DUVVURU R.L.REDDY)

न्यायिकसदस्य/**JUDICIAL MEMBER**

Sd/-

(रमितकोचर)

(RAMIT KOCHAR)

लेखासदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 06th February 2020.

TLN

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