

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. Nos. 2025 & 2026/Chny/2019
निर्धारण वर्ष/Assessment Years: 2012-13 & 2013-14

The Income Tax Officer
(Exemption), Ward 1,
Chennai.

The South India Film Chamber of
Commerce, 605, Anna Salai,
Thousand Lights, Chennai 600 006.

[PAN:AAAAT2561N]

(अपीलार्थी /Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Ms. R. Anita, JCIT
प्रत्यर्थी की ओर से/Respondent by : Shri Saroj Kumar Parida, Advocate
सुनवाई की तारीख/ Date of hearing : 04.02.2020
घोषणा की तारीख /Date of Pronouncement : 18.02.2020

आदेश /O R D E R

PER DUVVURU RL REDDY, JUDICIAL MEMBER:

Both the appeals filed by the Revenue are directed against the common order of the Id. Commissioner of Income Tax (Appeals) 17, Chennai dated 09.04.2019 relevant to the assessment years 2012-13 and 2013-14.

2. At the time of hearing the Id. Counsel for the assessee has submitted that the tax effect in both appeals filed by the Revenue are 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 the submissions made by the Id. Counsel for the assessee. 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 these appeals and the appeals filed by the Revenue are liable to be dismissed. Accordingly, both the appeals filed by the Revenue are dismissed.

3. In the result, both the appeals filed by the Revenue are dismissed.

Order pronounced on the 18th February, 2020 at Chennai.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Sd/-
(DUVVURU RL REDDY)
JUDICIAL MEMBER

Chennai, Dated, the 18.02.2020

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.