

आयकर अपीलीय अधिकरण, 'ए' न्याय पीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL

'A' 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**

आयकरअपीलसं./ITA No. 209/Chny/2019

निर्धारणवर्ष/**Assessment Years: 2015-16**

Deputy Commissioner of Income-tax, Corporate Circle-1, Coimbatore, Tamil Nadu	बनाम/ v.	Indo Shell Mould Limited A-9, SIDCO Industrial Estate, Coimbatore, Tamil Nadu
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Revenue by : Mr.ARV
Sreenivasan, JCIT
Assessee by : Mr.N.Arjun Raj,
CA
सुनवाई की तारीख/Date of Hearing : 02.03.2020
घोषणा की तारीख /Date of Pronouncement : 02.03.2020

आदेश / O R D E R

PER RAMIT KOCHAR, Accountant Member:

This appeal filed by Revenue is disposed of because tax effect in this appeal is less than Rs.50 lacs 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 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 learned counsel for the assessee also submitted that this appeal is covered by aforesaid CBDT circular and is to be dismissed as low tax effect appeal.

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.209/Chny/2019 for ay: 2015-16 stand dismissed owing to low tax effect as indicated above.

Order pronounced in the open court on 02.03.2020.

आदेश की घोषणा खुले न्यायालय में दिनांक: 02.03.2020 को की गई ।

Sd/-

(एन.आर.एस. गणेशन)

(N.R.S. GANESAN)

न्यायिकसदस्य/**JUDICIAL MEMBER**

Sd/-

(रमित कोचर)

(RAMIT KOCHAR)

लेखासदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 02nd March 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