

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, 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

आयकर अपील सं./I.T.A.Nos.1193 & 1194/Chny/2017  
(निर्धारण वर्ष / Assessment Years: 2012-13 & 2013-14)

&  
C.O. Nos.96 & 97/Chny/2017  
(in I.T.A. Nos.1193 & 1194/Chny/2017)

The Assistant Commissioner  
of Income Tax,  
Corporate Circle -2,  
Coimbatore.

Vs **M/s. KTM Jewellery Limited,**  
Vivagaa Building, No.636,  
Opponakara Street,  
Coimbatore – 641 001.

**PAN: AABCK7104P**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Shri AR.V. Sreenivasan, JCIT

प्रत्यर्थी की ओर से/Respondent by : None

सुनवाई की तारीख/Date of hearing : 02.03.2020

घोषणा की तारीख /Date of Pronouncement : 02.03.2020

**आदेश /ORDER**

**PER BENCH:**

When both the appeals are taken up for hearing, Shri AR.V. Sreenivasan, the Ld. Departmental Representative submitted that the tax effect involved in these appeals is less than the monetary limit fixed by the CBDT for filing appeal before this Tribunal. Therefore

according to the Ld.DR, these appeals have to be dismissed based on the CBDT circular.

2. We have also carefully gone through the cross objections filed by the assessee. The assessee has filed the cross objections only to support the order of the CIT(A). There is no independent ground raised. In view of the above, both the appeals of the Revenue and the cross objections of the assessee are dismissed.

3. In the result, the appeals filed by the Revenue and the cross objections filed by the assessee stand dismissed.

Order pronounced in the open court on 2<sup>nd</sup> March, 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 2<sup>nd</sup> March, 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             |