

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई  
IN THE INCOME TAX APPELLATE TRIBUNAL, 'D' BENCH, CHENNAI  
श्री जॉर्ज माथन, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्य के समक्ष  
**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND  
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A.No.2561/CHNY/2017

(निर्धारण वर्ष / Assessment Year: 2008-09)

&

**C.O. No.28/Chny/2018**

**The Deputy Commissioner of  
Income Tax,**

Corporate Circle – 2(2),  
Room No. 512, 5<sup>th</sup> Floor,  
Wanaparthy Block, 121 M.G. Road,  
Chennai 600 034.

Vs

**M/s. IT Expressway Ltd.,**

No. 171, Tamilnadu Maritime Board  
Building,  
II Floor, South Kesava Perumalpuram,  
Greenways Road,  
Chennai 600 028.

**PAN: AAECI 2550H**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

राजस्व की ओर से /Revenue by

: Ms. R. Anitha, JCIT

निर्धारिती की ओर से /Assessee by

: Shri S. Sridhar, Advocate

सुनवाई की तारीख/Date of hearing

: 05.12.2019

घोषणा की तारीख/Date of Pronouncement

: 28.02.2020

**आदेश / ORDER**

**PER BENCH:**

This appeal filed by the Revenue and the cross objection filed by the assessee are directed against the order of the learned Commissioner of Income Tax (Appeals)-6, Chennai, in ITA No.166/CIT(A)-6/2010-11 dated 18.08.2017 for the assessment year 2008-09.

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. Since we have dismissed the appeal filed by the Revenue on monetary limits, the cross objection filed by the assessee has become infructuous.

5. In the result, the appeal filed by the Revenue as well as the cross objection filed by the assessee are dismissed.

Order pronounced in the court on 28<sup>th</sup> February, 2020 at Chennai.

Sd/-

( जॉर्ज माथन )

(George Mathan)

न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,

दिनांक/Dated : 28<sup>th</sup> February, 2020

**JPV**

Sd/-

( एस जयरामन )

(S. Jayaraman)

लेखा सदस्य /Accountant Member

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             |