

आयकर अपीलीय अधिकरण , ' बी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, CHENNAI

श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्य के समक्ष
BEFORE SHRI DUVVURU RL REDDY, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A. Nos. 1474 & 1475/Chny/2018
निर्धारण वर्ष/Assessment Years : 2000-01 & 2001-02

Assistant Commissioner of Income Tax,
Central Circle 2(2),
Chennai.

Smt. N. Sasikala,
Vs. No. 36, Poes Garden,
Chennai 600 086.

[PAN: AMNPS 6598J]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

Assessee by
Revenue by

: Shri. T. Vasudevan, Advocate
: Shri. A. Sundarajan, Addl. CIT

सुनवाईकीतारीख/Date of Hearing

: 09.03.2020

घोषणाकीतारीख/Date of Pronouncement

: 10.03.2020

आदेश/ ORDER

PER BENCH :

The Revenue filed these appeals against the orders of the Commissioner of Income Tax (Appeals)-18, Chennai, in ITA Nos. 111 & 113/07-08 dated 31.01.2018 for assessment years 2000-01 & 2001-02, respectively.

2. At the time of hearing, the Ld. AR submitted that the tax effect is below Rs.50 lakhs and hence the Revenue's appeals 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 each of the appeal is less than Rs.50 lakhs.

3. On hearing both sides, we find that the tax effect in each of the 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 these appeals. Accordingly, both the appeals stands dismissed.

4. In the result, both the Revenue appeals are dismissed.

Order pronounced on Tuesday, 10th March, 2020 at Chennai.

Sd/-

(धुव्वुरु आर एल रेड्डी)

(DUVVURU R.L REDDY)

न्यायिक सदस्य/Judicial Member

Sd/-

(एस जयरामन)

(S. JAYARAMAN)

लेखासदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated: 10th March, 2020

JPV

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त) अपील(/CIT(A)
4. आयकरआयुक्त/CIT
5. विभागीयप्रतिनिधि/DR
6. गार्डफाईल/GF