

**आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई**  
IN THE INCOME TAX APPELLATE TRIBUNAL, 'C' BENCH : CHENNAI

श्री इंटूरी रामा राव, लेखा सदस्य एवं  
श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य के समक्ष

[BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND SHRI DUVVURU RL REDDY, JUDICIAL MEMBER]

आयकर अपील सं./I.T.A. No.2831/CHNY/2019.  
निर्धारण वर्ष /Assessment year : 2015-2016.

The Deputy Commissioner of Income Tax,  
Corporate Circle 1(2)  
Chennai 600 034. **Vs.** M/s. Bhavish Print Solutions  
Private Limited,  
No.38, Mc Nichols Road,  
Chetpet,  
Chennai 600 031.

[PAN AAGCB 1210N]

**(अपीलार्थी/Appellant)**

**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by : Shri. Abani Kanta Nayak, CIT.  
प्रत्यर्थी की ओर से /Respondent by : Shri. Sri Sesha, C.A.

सुनवाई की तारीख/Date of Hearing : 17-03-2020  
घोषणा की तारीख /Date of Pronouncement : 17-03-2020

**आदेश / ORDER**

**PER INTURI RAMA RAO, ACCOUNTANT MEMBER**

This is an appeal filed by the Revenue directed against  
the order of the Commissioner of Income Tax (Appeals)-1, Chennai

('CIT(A)' for short) dated 15.07.2019 for the Assessment Year (AY) 2015-2016

2. It is stated before us that the tax effect in this case is less than ₹.50 lakhs and therefore, the Circular No. 17/2019 dated 08.08.2019 issued by the Central Board of Direct Taxes (CBDT) in exercise of its power vested under Sec. 268A(1) of the IT Act comes into play wherein, the monetary limit for filing the appeal by the Revenue before the ITAT and various High Courts as well as Apex Court are revised with an object of the reducing the tax litigation. Vide para 3 of the said circular (supra) it is stated that in cases where the tax effect in the appeals to be filed before the Appellate Tribunal does not exceed ₹50 lakhs appeals should not be filed. Thus taking a note of CBDT Circular No. 17/2019, dated 08.08.2019 and considering the fact that the tax effect in the instant appeal is less than ₹.50 lakhs, the present appeal deserves to be dismissed as not pressed / not maintainable. However, we make it clear that the issues raised in the instant appeal is left open to be examined in the appropriate proceedings, if arises, in future. At the same time, we also make it clear that if the appeal fall in any of the exceptions referred to in the above said CBDT Circular, the Revenue is at liberty to move an application for recalling the order

if so advised. Accordingly, in the light of CBDT circular No.17/2019 dated 08/08/2019, the appeal filed by the Revenue stands dismissed.

**3.** In the result, the appeal filed by the Revenue stands dismissed.

Order pronounced on 17<sup>th</sup> day of March, 2020, at Chennai.

Sd/-  
(धुव्वुरु आर.एल रेड्डी)  
(DUVVURU RL REDDY)  
न्यायिक सदस्य/JUDICIAL MEMBER

Sd/-  
(इंटूरी रामा राव)  
(INTURI RAMA RAO)  
लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai

दिनांक/Dated: 17th March, 2020.

KV

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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|--------------------------|------------------------------|-------------------------|
| 1. अपीलार्थी/Appellant   | 3. आयकर आयुक्त (अपील)/CIT(A) | 5. विभागीय प्रतिनिधि/DR |
| 2. प्रत्यर्थी/Respondent | 4. आयकर आयुक्त/CIT           | 6. गार्ड फाईल/GF        |