

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI
श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्य के समक्ष
Before Shri Duvvuru RL Reddy, Judicial Member &
Shri S. Jayaraman, Accountant Member

आयकर अपील सं./I.T.A. No. 2910/Chny/2018
निर्धारण वर्ष/Assessment Year: 2014-15

The Deputy Commissioner of
Income Tax, Central Circle 2(3),
46, Nungambakkam High Road,
Chennai 34.

Shri Sundeep Anand,
Vs. No. 1, 1st Main Road, Kasturi Bai
Nagar, Adyar, Chennai 600 020.
[PAN: ABFPS1423F]

(अपीलार्थी /Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Mrs. Vijaya Prabha, Addl. CIT
प्रत्यर्थी की ओर से/Respondent by : Shri B. Ramakrishnan, FCA
सुनवाई की तारीख/ Date of hearing : 20.05.2020
घोषणा की तारीख /Date of Pronouncement : 22.05.2020

आदेश /O R D E R

PER DUVVURU RL REDDY, JUDICIAL MEMBER:

This appeal filed by the Revenue is directed against the order of the Id. Commissioner of Income Tax (Appeals)-15, Chennai dated 27.04.2018 relevant to the assessment year 2014-15.

2. The appeal filed by the Revenue is delayed by 83 days, for which, the Revenue has filed a petition/affidavit for condonation of the delay, to which; the Id. Counsel for the assessee has not raised any serious objection. Consequently, since the Revenue was prevented by sufficient cause, the delay

of 83 days in filing of the appeal stands condoned and the appeal is admitted for adjudication.

3. At the time of hearing through video conferencing, the Id. Counsel for the assessee has submitted that the tax effect in the appeal filed by the Revenue is less than the monetary limit of ₹.50,00,000/- fixed by the CBDT to file an appeal by the Revenue before the Tribunal as per the CBDT Circular No. 17/2019, dated 08.08.2019. The Id. DR fairly conceded the submissions made by the Id. Counsel for the assessee. Being so, the Revenue authorities are precluded from filing the appeal before the Tribunal, since the tax effect is less than ₹.50,00,000/- in the appeal and thus, the appeal filed by the Revenue is liable to be dismissed. The Department is at liberty to seek recall of the above order since, the Id. DR was not sure about as to whether the issue raised in the appeal of the Revenue was not arising out of RAP objection as no specific ground was raised in the grounds of appeal.

3. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced on the 22nd May, 2020 at Chennai.

Sd/-
(S. JAYARAMAN)
ACCOUNTANT MEMBER

Sd/-
(DUVVURU RL REDDY)
JUDICIAL MEMBER

Chennai, Dated, the 22.05.2020

Vm/-

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.