

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

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री एस. जयरामन, लेखा सदस्य के समक्ष

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

**I.T.A. No.3332/Chny/2018
Assessment Year: 2009-2010**

The Assistant Commissioner of
Income Tax,
Corporate Range – 1,
Room No.603, 6th Floor, 6th Floor,
No.121, M.G. Road, Chennai – 600 034.

(अपीलार्थी/Appellant)

M/s. Dymos Lear Automotive P.
Limited, Plot No.A6 & A7,
Vs. SIPCOT Industrial Park,
Irunkattukottai, Sriperumbudur,
Kancheepuram – 602 117.

[PAN: AACCD 7225K]

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr. J. Pavitran Kumar, JCIT
प्रत्यर्थी की ओर से /Respondent by : Ms. Teenu Mathew, C.A

सुनवाई की तारीख/Date of Hearing : 10.09.2020
घोषणा की तारीख /Date of Pronouncement : 10.09.2020

आदेश / ORDER

PER S. JAYARAMAN, ACCOUNTANT MEMBER:

This appeal filed by the Revenue is directed against the order of the learned Commissioner of Income Tax (Appeals)-4, Chennai in I.T.A. No.402/2016-17/A.Y.2009-10/CIT(A)-4, dated 19.09.2018 relevant to the assessment year 2009-2010.

2. There is a delay of one day in filing the appeal. The Assessee had filed an affidavit wherein he has made a detailed submission. From the submissions that were made, we find that there is sufficient cause to condone the delay. Accordingly, the delay is condoned.

2. As far as the merits of the case is concerned, 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 learned Departmental Representative fairly conceded the submissions made by the learned 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, if the tax effect is above the prescribed limit and moreover the learned Departmental Representative 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 in the open Court on 10th September, 2020 in Chennai.

Sd/-

(वी दुर्गा राव)

(V. DURGA RAO)

न्यायिक सदस्य/JUDICIAL MEMBER

Sd/-

(श्री एस. जयरामन)

(S. JAYARAMAN)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai, दिनांक/Dated: 10th September, 2020

IA, Sr. P.S

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

