

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.398/Chny/2016  
Assessment Year: 2009-2010**

The Assistant Commissioner of  
Income Tax,  
Non Corporate Circle – 4,  
Annexe Building, 5<sup>th</sup> Floor, No.63,  
Race Course Road,  
Coimbatore – 641 018

**(अपीलार्थी/Appellant)**

Shri S. Bhupathi, [HUF]  
No.58A, Race Course,  
**Vs.** Coimbatore – 641 024.

**[PAN: AAFHS 1933P]**

**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by

: Mr. J. Pavitran Kumar, JCIT  
: Mr. K. Raghu, Advocate

सुनवाई की तारीख/Date of Hearing

: 09.09.2020

घोषणा की तारीख /Date of Pronouncement

: 09.09.2020

**आदेश / ORDER**

**PER V. DURGA RAO, JUDICIAL MEMBER:**

This appeal filed by the Revenue is directed against the order of the learned Commissioner of Income Tax (Appeals)-3, Coimbatore in I.T.A. No.95/14-15 dated 16.11.2015 relevant to the assessment year 2009-2010.

2. At the time of hearing through video conferencing, the learned Counsel for the assessee had 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 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 9<sup>th</sup> September, 2020 in Chennai.*

**Sd/-**

(श्री एस. जयरामन)

**(S. JAYARAMAN)**

लेखा सदस्य/ACCOUNTANT MEMBER

**Sd/-**

(वी दुर्गा राव)

**(V. DURGA RAO)**

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai, दिनांक/Dated: 9<sup>th</sup> 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