

आयकरअपीलीयअधिकरण, 'ए' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL

'A' BENCH: CHENNAI

श्री रमित कोचर, लेखा सदस्य एवं

श्री धुव्वुरु आर.एल. रेड्डी, न्यायिक सदस्य के समक्ष

**BEFORE SHRI RAMIT KOCHAR, ACCOUNTANT MEMBER AND
SHRI DUVVURU R.L.REDDY, JUDICIAL MEMBER**

आयकर अपीलसं./ITA No. 321/Chny/2019

निर्धारण वर्ष/Assessment Years: 2006-07

HEARD THROUGH VIDEO CONFERENCING

The Income Tax Officer Corporate Ward 1(4), Room No. 627, 6 th Floor, Wanaparthi Block, 121, M G Road, Chennai-600034	बनाम/ v.	Shri S.V. Sunil Kumar 6 th Street No. J-57 Anna Nagar East Chennai-600102 PAN:ALOPS7746N
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Revenue by : Mr.AR.V
Sreenivasan, JCIT
Assessee by : Mr. D . Anand,
Advocate
सुनवाई की तारीख/Date of Hearing : 28.09.2020
घोषणा की तारीख /Date of Pronouncement : 28.09.2020

आदेश / O R D E R

Per Ramit Kochar, Accountant Member:

This appeal filed by Revenue is disposed of because tax effect in this appeal is less than Rs.50 lacs as per CBDT Circular No.17/2019 (F.No. 279/Misc.142/2007-ITJ (Pt)) dated 08th August, 2019 issued by Central Board of Direct Taxes, Department of Revenue, Ministry of Finance,

Government of India, amending Para No.3 and 5 of the CBDT Circular No.3 of 2018 dated 11.07.2018 and its subsequent amendment dated 20.08.2018. This appeal was heard in Open Court held in Virtual Mode through Video Conferencing Mode using Webex platform

2. The Ld. Counsel for the assessee submitted that tax effect involved in this appeal filed by Revenue is less than Rs.50 lacs and this appeal is covered by CBDT circular No.17/2019 dated 08.08.2019 being a low tax effect appeal filed by Revenue. It is also explained by learned counsel for the assessee that this appeal filed by Revenue is also not hit by any of exceptions carved out in aforesaid CBDT circular and consequentially prayers were made by learned counsel for the assessee to dismiss this appeal. The learned DR also affirmed that this appeal filed by Revenue is to be dismissed as low tax effect appeal covered by aforesaid CBDT circular.

3. The tax effect in this appeal filed by Revenue is undisputedly below Rs.50 lacs and thus keeping in view CBDT Circular No.17/2019 (F.No.279/Misc.142/2007-ITJ (Pt)) dated 08th August, 2019 issued by Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India, amending Para No.3 and 5 of the CBDT Circular No.3 of 2018 dated 11.07.2018 and its subsequent amendment dated 20.08.2018, we are inclined to dismiss this appeal filed by Revenue due to low tax effect involved in this appeal which is below Rs.50 lacs in this appeal . While disposing of this appeal filed by Revenue due to low tax effect vide aforesaid CBDT Circular No.17/2019 dated 08.08.2019, we clarify that we have not commented on merits of the issue(s) in this appeal.However, at the same

time we are granting liberty to Revenue that if at any stage Revenue wants to agitate the matter/issue(s) in this appeal in accordance with the clauses/exceptions as are contained in the afore-stated CBDT circular number 17/2019 dated 08.08.2018 read with CBDT circular No 3/2018 dated 11.07.2018 as modified on 20.08.2018, the Revenue is hereby granted liberty to file miscellaneous application praying for recall of this order accordingly. This order is pronounced in the Open Court held in Virtual Mode through Video Conferencing Mode using Webex platform in the presence of both the parties. We order accordingly.

4. In result, the appeal by Revenue in ITA no.321/Chny/2019 for ay: 2006-07 stand dismissed owing to low tax effect as indicated above.

Order pronounced in the open court through Video Conferencing mode on 28.09.2020.

आदेश की घोषणा खुले न्यायालय में दिनांक: 28.09.2020 को की गई ।

Sd/-

(धुव्वुरु आर.एल. रेड्डी)

(DUVVURU R.L.REDDY)

न्यायिकसदस्य/JUDICIAL MEMBER

Sd/-

(रमित कोचर)

(RAMIT KOCHAR)

लेखासदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated: 28th September 2020.

TLN

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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