

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष ।
Before Shri V. Durga Rao, Judicial Member &
Shri G. Manjunatha, Accountant Member

आयकर अपील सं./I.T.A. Nos.2932, 2933, 2934 & 2935/Chny/2018
निर्धारण वर्ष/Assessment Years: 2005-06, 2006-07, 2008-09 & 2010-11

The Income Tax Officer,
Exemption Ward-4,
121, M.G. Road, Nungambakkam,
Chennai.

M/s. The Federation of Motor Sports
Vs. Clubs of India,
No.50, Sardar Patel Road,
Taramani, Chennai-113.
[PAN : AACT 7983 Q]

(अपीलार्थी /Appellant)

(प्रत्यर्थी/Respondent)

Department by : Shri A.R.V.Sreenivasan, Addl. CIT
Assessee by : Shri T.N.Seetharaman, Advocate
सुनवाई की तारीख/Date of Hearing : 28.10.2020
घोषणा की तारीख / Date of pronouncement : 28.10.2020

आदेश /ORDER

PER V. DURGA RAO, JUDICIAL MEMBER:

These four appeals filed by the Revenue are directed against the common order of the learned Commissioner of Income Tax (Appeals)-17, Chennai, dated 02.07.2018 for the assessment years 2005-06, 2006-07, 2008-09 & 2010-11 respectively.

2. At the time of hearing through video conferencing, the Id. Counsel for the assessee has submitted that the tax effect in all the appeals 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 appeals filed by the Revenue are liable to be dismissed. Accordingly, all the appeals filed by the Revenue are dismissed. However, 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 appeals of the Revenue are not arising out of RAP objection as no specific ground was raised in the grounds of appeal.

4. In the result, the appeals of the Revenue are dismissed.

Order pronounced in the open court on 28th October, 2020 at Chennai.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated 28.10.2020

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.