

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL 'B' 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.1254/Chny/2019
Assessment Year: 2012-2013**

Income Tax Officer,
Non Corporate Ward – 2(5),
Room No.214, 3rd Floor,
Wanarpathy Block, Aayakar Bhawan,
No.121, M.G. Road, Nungambakkam,
Chennai – 600 034.

(अपीलार्थी/Appellant)

Mrs. S. Parveen Banu,
Old No.5, New No.9,
Vs. Rangan Street,
T. Nagar, Chennai – 600 017.

[PAN: ALUPP 4414C]

(प्रत्यर्थी/Respondent)

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

: Ms. R. Anita, JCIT
: Mrs. K. Hemalatha, C.A

सुनवाई की तारीख/Date of Hearing

: 10.11.2020

घोषणा की तारीख /Date of Pronouncement

: 10.11.2020

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)-2, Chennai in I.T.A. No.216/2016-17 dated 11.01.2019 relevant to the assessment year 2012-2013.

2. At the time of hearing, 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.

However, it is open to the Department to file a Miscellaneous Petition, if they find that the tax effect is above the prescribed limit.

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

Order pronounced on 10th November, 2020 in Chennai.

Sd/-

(श्री एस. जयरामन)

(S. JAYARAMAN)

लेखा सदस्य/ACCOUNTANT MEMBER

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

IA, Sr. P.S

आदेश की प्रतिलिपि अग्रेषित/Copy to:

Sd/-

(वी दुर्गा राव)

(V. DURGA RAO)

न्यायिक सदस्य/JUDICIAL MEMBER

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