

आयकर अपीलीय अधिकरण, 'ए' न्याय पीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL, 'A' BENCH, CHENNAI
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री जी. मंजुनाथ, लेखा सदस्य के समक्ष
BEFORE SHRI V.DURGA RAO, JUDICIAL MEMBER
AND SHRI G.MANJUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A.Nos. 1764, 1766 and 1767/Chny/2017

(निर्धारणवर्ष / Assessment Years: 2007-08, 2006-07 & 2009-10)

The Assistant Commissioner of Income Tax, Central Circle-3(4), Chennai-600 034.	Vs	Mr. Arvind Srinivasan 61, Oliver Road, Mylapore, Chennai-600 004.
		PAN: ADCPA0371R
(अपीलार्थी/Appellant)		प्रत्यर्थी/Respondent/

अपीलार्थी की ओरसे/ Appellant by	:	Mr. S.Bharath, CIT
प्रत्यर्थी की ओरसे/Respondent by	:	Mr. B.S.Purushotham, CA

सुनवाई की तारीख/Date of hearing	:	02.12.2020
घोषणा की तारीख /Date of Pronouncement	:	02.12.2020

आदेश / ORDER

PER G.MANJUNATHA, AM:

These three appeals filed by the Revenue are directed against common order of the learned Commissioner of Income Tax (Appeals)-19, Chennai dated 17.04.2017 and pertain to assessment years 2007-08, 2006-07 & 2009-10 respectively.

2. At the outset, learned DR submitted that the appeals filed by the Revenue are time barred by six days for which necessary petition for condonation of delay along with affidavit explaining the reasons for the delay has been filed. The DR further submitted that the Revenue could not file appeals within the time allowed under the Act due to delay in movement of files. The delay in filing

appeals is neither intentional nor willful but for the unavoidable reasons, therefore, delay may be condoned in the interest of advancement of substantial justice. The learned AR has no objection to condone the delay. Having considered the petition and affidavit filed by the Department for condonation of delay, we are of the considered view that reasons given by the Revenue for not filing the appeals within the time allowed under the Act comes under reasonable cause as provided under the Act for condonation of delay and hence, delay in filing of appeal is condoned and appeals filed by the assessee are admitted for adjudication.

3. It is stated before us that the tax effect in the above appeals is less than Rs. 50 lakhs and therefore, the Circular No. 17 of 2019 dated 08.08.2019 issued by the Central Board of Direct Taxes (CBDT) in exercise of its power vested under section 268A(1) of the Income Tax Act, 1961 comes into play wherein, the monetary limit for filing the appeal by the Revenue before the ITAT and various High Courts as well as Apex Court are revised with an object of the reducing the tax litigation. In the said circular, it is stated that in cases where the tax effect in the appeals to be filed before the Appellate Tribunal does not exceed Rs. 50 lakhs appeals should not

be filed. Thus, taking note of CBDT Circular No. 17 of 2019 dated 08.08.2019 and considering the fact that the tax effect in the instant appeals is less than Rs. 50 lakhs, the present appeals deserves to be dismissed as not pressed / not maintainable. However, we make it clear that the issues raised in the instant appeals is left open to be examined in the appropriate proceedings, if arises, in future. At the same time, we also make it clear that if the appeals fall in any of the exceptions referred to in the above said CBDT Circular, the Revenue is at liberty to move an application for recalling the order if so advised. Accordingly, in the light of CBDT circular No. 17 of 2019 dated 08.08.2019, all the three appeals stand dismissed.

4. In the result, the appeals filed by the Revenue for the relevant assessment years are dismissed.

Order pronounced in the open court on 2nd December, 2020

Sd/-
(वी. दुर्गा राव)
(V.Durga Rao)
न्यायिक सदस्य /Judicial Member

Sd/-
(जी.मंजुनाथ)
(G.Manjunatha)
लेखा सदस्य / Accountant Member

चेन्नई/Chennai,

दिनांक/Dated 2nd December, 2020

DS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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