

आयकर अपीलिय अधिकरण, 'डी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'D' BENCH: CHENNAI**

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री जी मंजूनाथा, लेखा सदस्य के समक्ष

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND**  
**SHRI G. MANJUNATHA, ACCOUNTANT MEMBER**

**I.T.A. No.1184/Chny/2016**  
**Assessment Year: 2011 – 2012**

The Assistant Commissioner of  
Income Tax,  
Corporate Circle – 4(1),  
Nungambakkam,  
Chennai – 600 034.

M/s. MPS Limited,  
RR Towers, IV Super A,  
**Vs.** No.16/17, Thiru Vi Ka Industrial  
Estate  
Guindy, Chennai – 600 032.

(अपीलार्थी/Appellant)

**[PAN: AAACM 2423L]**  
(प्रत्यर्थी/Respondent)

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

: Mr. G. Srinivasa Rao, CIT  
: Mr. S.P. Chidambaram,  
Advocate

सुनवाई की तारीख/Date of Hearing

: 23.02.2021

घोषणा की तारीख /Date of Pronouncement

: 23.02.2021

**आदेश / ORDER**

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

This appeal filed by the Revenue is against the order of the  
Dispute Resolution Panel-2, Bengaluru in DRP File  
No.392/DRP-2-BNG/2015-16, dated 22.12.2015 relevant to the  
Assessment Year 2011 - 2012.

2. There is a delay of forty-nine [49] days in filing the appeal. The Revenue had filed an affidavit wherein he has made a detailed submission. From the submissions that were made, we find that there is sufficient cause to condone the delay. Accordingly, the delay is condoned.

3. As far as the merits of the case is concerned, 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.

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

*Order pronounced on 23<sup>rd</sup> February, 2021 in Chennai.*

**Sd/-**

(श्री जी मंजूनाथा)

**(G. MANJUNATHA)**

लेखा सदस्य/ACCOUNTANT MEMBER

**Sd/-**

(श्री वी दुर्गा राव)

**(V. DURGA RAO)**

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai, दिनांक/Dated: 23<sup>rd</sup> February, 2021

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