

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
'B' 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./ITA Nos.: **264 to 270/CHNY/2015**  
निर्धारण वर्ष / Assessment Years: 2006-07 to 2010-11 & 2012-13

**The ACIT,**  
Circle I,  
D.P. Thottam, Muthialpet,  
Puduchery – 605 003.

(अपीलार्थी/Appellant)

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

सुनवाई की तारीख/Date of Hearing

घोषणा की तारीख/Date of Pronouncement

**Shri M. Pajani Adaicalam,**  
v. No.115, Muthiah Mudali Street,  
Muthialpet,  
Pondicherry – 605 003.

**PAN: AABPA2573M**

(प्रत्यर्थी/Respondent)

: Shri Suresh Periasamy, JCIT  
: Shri S. Sridhar, Advocate

: 11.02.2021

: 11.02.2021

**आदेश / O R D E R**

**Per BENCH:**

These seven appeals filed by the Revenue are directed against separate orders of the learned Commissioner of Income Tax (Appeals) VI, Chennai all dated 14.11.2014 and pertain to assessment years 2006-07 to 2010-11 & 2012-13.

2. It is stated before us that initially the Tribunal has dismissed the appeals filed by the Revenue and upheld the penalty levied u/s.271D

& 271E of the Income Tax Act, 1961 (hereinafter the 'Act') for contravention of provisions of section 269SS & 269T of the Act. The assessee has challenged the order of the Tribunal before the Hon'ble High Court of Madras and the Hon'ble Madras High Court vide its order dated 13.07.2020 in Tax Appeal Nos.34 to 40 of 2018 has set aside the appeals to the Tribunal with certain directions. The Id.AR for the assessee at the time of hearing submitted that although the High Court has set aside the issue to the file of the Tribunal, but the fact remains is that the tax effect involved in these appeals filed by the Revenue is below the threshold limit prescribed for filing the appeal before the Tribunal. The appeals filed by the Revenue may not be required to adjudicate on merits. Therefore, considering the fact that tax effect involved in all appeals filed by the Revenue is below the threshold limit 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 seven appeals stand dismissed.

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

Order pronounced in the open court on 11<sup>th</sup> February, 2021 at Chennai.

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

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

चेन्नई/Chennai,  
दिनांक/Dated, the 11<sup>th</sup> February, 2021

**RSR**

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.            |