

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई  
**IN THE INCOME-TAX APPELLATE TRIBUNAL 'D' BENCH, CHENNAI**  
श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्य के समक्ष  
Before Shri Duvvuru RL Reddy, Judicial Member &  
Shri S. Jayaraman, Accountant Member

Corrigendum to **I.T.A. No.1982/Chny/2018**  
निर्धारण वर्ष/Assessment Year: 2013-14

शुद्धिपत्र आदेश /Corrignendum Order

The appeal of the assessee in ITA No. 1982/Chny/2018 for the assessment year 2013-14 was disposed off by the Division Bench 'D', Chennai Benches, Chennai vide order dated 15.03.2021. The Id. Counsel for the assessee has brought to the notice that there is a mistake apparent from record in the cause title mentioning the assessee's AR (Respondent) name as "Shri G. Baskar" instead of Shri Raghavan Ramabadran, Advocate, who has actually represented the case and prayed for suitable modification of the order mentioning the name of the assessee's Counsel.

2. On perusal of the records, we find that the assessee has filed Vakalat and PoA in favour of the Advocate company M/s. Lakshmikumarn & Sridharan Attorneys to represent its case before the Tribunal. However, by oversight, while making entry in the order-sheet, the name of the Counsel was wrongly mentioned and thus, there is a mistake apparent from record of the cause title typed in order dated 15.03.2021, which is corrected vide this Corrigendum and it should be read as under:

**I.T.A. No.1982/Chny/2018**

निर्धारण वर्ष/Assessment Year: 2013-14

The Assistant Commissioner of  
Income Tax,  
Corporate Circle 4(1),  
Chennai.

M/s. Maya Appliance Pvt. Ltd.,  
Vs. No. 10/5, Old No. 7, Royal Enclave,  
Besant Avenue, Adyar,  
Chennai 600 020.  
**[PAN: AAACM6280D]**

(अपीलार्थी /Appellant)

(प्रत्यर्थी/Respondent)

Department by : Ms. R. Anita, JCIT

Assessee by : Shri Raghavan Ramabadrn, Advocate

सुनवाई की तारीख/ Date of hearing : 07.01.2021

घोषणा की तारीख /Date of Pronouncement : 15.03.2021

The order dated 15.03.2021 disposing off the appeal in I.T.A. No. 1982/  
Chny/2018 stands accordingly modified as per order in this corrigendum to  
rectify mistake apparent from records. The rest of the order remains same.

We order accordingly.

Sd/-  
(S. JAYARAMAN)  
ACCOUNTANT MEMBER

Sd/-  
(DUVVURU RL REDDY)  
JUDICIAL MEMBER

Chennai, Dated, the 24.03.2021

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.

आयकर अपीलिय अधिकरण, 'डी' न्यायपीठ, चेन्नई  
**IN THE INCOME-TAX APPELLATE TRIBUNAL 'D' BENCH, CHENNAI**  
 श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्य के समक्ष  
 Before Shri Duvvuru RL Reddy, Judicial Member &  
 Shri S. Jayaraman, Accountant Member

आयकर अपील सं./I.T.A. No.1982/Chny/2018  
 निर्धारण वर्ष/Assessment Year: 2013-14

The Assistant Commissioner of  
 Income Tax,  
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 Chennai.

M/s. Maya Appliance Pvt. Ltd.,  
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 Besant Avenue, Adyar,  
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**[PAN: AAACM6280D]**

(अपीलार्थी /Appellant)

(प्रत्यर्थी/Respondent)

Department by : Ms. R. Anita, JCIT

Assessee by : Shri G. Baskar, Advocate

सुनवाई की तारीख/ Date of hearing : 07.01.2021

घोषणा की तारीख /Date of Pronouncement : 15.03.2021

**आदेश /O R D E R**

**PER DUVVURU RL REDDY, JUDICIAL MEMBER:**

The appeal filed by the Revenue is directed against the order of the Id. Commissioner of Income Tax (Appeals) 8, Chennai dated 02.04.2018 relevant to the assessment year 2013-14.

2. At the time of hearing, by filing the calculation of computation of tax effect, the Id. Counsel for the assessee has 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 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 this appeal and the appeal filed by the Revenue is liable to be dismissed. Accordingly, the appeal filed by the Revenue is 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 appeal of the Revenue is not arising out of RAP objection as no specific ground was raised in the grounds of appeal.

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

Order pronounced on the 15<sup>th</sup> March, 2021 at Chennai.

Sd/-  
(S. JAYARAMAN)  
ACCOUNTANT MEMBER

Sd/-  
(DUVVURU RL REDDY)  
JUDICIAL MEMBER

Chennai, Dated, the 15.03.2021

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.