

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष
Before Shri Duvvuru RL Reddy, Judicial Member &
Shri G. Manjunatha, Accountant Member

आयकर अपील सं./I.T.A. Nos. 478 & 479/Chny/2018
निर्धारण वर्ष/Assessment Years: 2013-14 & 2014-15

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

M/s. Arjun Chemicals P. Ltd.,
Vs. RVC Towers, II Floor, 149 Velachery-
Tambaram High Road, Pallikaranai,
Chennai 600 100.
[PAN:AAACA5195M]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri Suresh Periasamy, JCIT
प्रत्यर्थी की ओर से/Respondent by : None
सुनवाई की तारीख/ Date of hearing : 23.06.2021
घोषणा की तारीख /Date of Pronouncement : 24.06.2021

आदेश /O R D E R

PER DUVVURU RL REDDY, JUDICIAL MEMBER:

Both the appeals filed by the Revenue are directed against separate orders of the Id. Commissioner of Income Tax (Appeals) 3, Chennai, both dated 30.11.2017 relevant to the assessment years 2013-14 & 2014-15.

2. None appeared on behalf of the assessee despite service of notice of hearing through RPAD. Hence, we proceed to decide the appeals after hearing the Id. DR.

3. When the appeals were taken up for hearing, the Bench has noticed that the tax effect in the appeals 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 that the tax effect is less than the monetary limit fixed by the CBDT. 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 both the appeals and the appeals filed by the Revenue are liable to be 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 appeals of the Revenue are not arising out of RAP objection as no specific ground was raised in the grounds of appeals.

3. In the result, both the appeals filed by the Revenue are dismissed.

Order pronounced on the 24th June, 2021 in Chennai.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
(DUVVURU RL REDDY)
JUDICIAL MEMBER

Chennai, Dated, 24.06.2021

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.