

**आयकर अपीलीय अधिकरण, 'बी' न्याय पीठ, 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./I.T.A.Nos.1442, 1444, 1443 & 1445/Chny/2017  
(निर्धारणवर्ष / Assessment Years: 2010-11, 2011-12, 2010-11 & 2012-13)

The Deputy Commissioner of Income Tax, Corporate Circle-5(1), Chennai-600 034.	Vs	M/s.Rane Engine Valve Ltd. Maithri, No.132, Cathedral Road, Chennai-600 018.
		PAN: AA ACT 1279M
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Ms. R.Anita, JCIT
प्रत्यर्थी की ओरसे/Respondent by	:	Mr. Vikram Vijayaraghavan, Advocate

सुनवाई की तारीख/Date of hearing	:	17.08.2021
घोषणा की तारीख /Date of Pronouncement	:	17.08.2021

**आदेश / ORDER**

**PER BENCH:**

These four appeals filed by the Revenue are directed against common order passed by the learned CIT(A)-3, Chennai all dated 28.02.2017 and pertain to relevant assessment years.

2. 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 appeal 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 deserve to be dismissed as not pressed / not maintainable. However, we make it clear that the issues raised in the instant appeal 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 appeal 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 four appeals stand dismissed.

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

Order pronounced in the open court on 17<sup>th</sup> August, 2021

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

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

चेन्नई/Chennai,

दिनांक/Dated 17<sup>th</sup> August, 2021

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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.