

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष ।
Before Shri V. Durga Rao, Judicial Member &
Shri G. Manjunatha, Accountant Member

आयकर अपील सं./I.T.A. No.365/Chny/2019
निर्धारण वर्ष/Assessment Year: 2015-16

The Income Tax Officer,
Ward 1(2), Room No. 304 – New
Building, No. 3, Gandhi Road,
Salem 636 007.

M/s. The Salem Agricultural Producers
Vs. Co-operative Marketing Society Ltd.,
No. 305, Main Road, Suramangalam,
Salem 636 009.
[PAN: AAAAT3150D]

(अपीलार्थी /Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Ms. R. Anita, JCIT
प्रत्यर्थी की ओर से/Respondent by : Shri S. Sridhar, Advocate, Erode
सुनवाई की तारीख/ Date of hearing : 19.08.2021
घोषणा की तारीख /Date of Pronouncement : 19.08.2021

आदेश /ORDER

PER V. DURGA RAO, JUDICIAL MEMBER:

This appeal filed by the Revenue is directed against the order of the Id. Commissioner of Income Tax (Appeals), Salem, dated 14.11.2018 relevant to the assessment year 2015-16.

2. When the appeal was taken up for hearing, 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 of the Revenue is dismissed.

Order pronounced on the 19th August, 2021 at Chennai.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, the 19.08.2021

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.