

आयकर अपीलीय अधिकरण , 'डी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
"D" BENCH, CHENNAI

श्री जॉर्ज माथन न्यायिक सदस्य एवं, श्री एस जयरामन, लेखा सदस्य समक्ष

SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A. No: 3128/Chny/2016

निर्धारण वर्ष/Assessment Year: 2012-13

&

CO NO.: 199/Chny/2016

The Income Tax Officer,
Non-Corporate Ward -2(3),
Chennai.

Smt. Radha Jayaraman,
New No. 17, 5th Main Road,
Raja Annamalaipuram,
Chennai – 600 028.

[PAN: AADPJ 9948D]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

Ms. R. Anitha, JCIT

प्रत्यर्थी की ओर से/Respondent by

Shri. S. Sridhar, Advocate

सुनवाईकीतारीख/Date of Hearing : 05.12.2019

घोषणाकीतारीख/Date of Pronouncement : 28.02.2020

आदेश/ O R D E R

PER BENCH:

This appeal filed by the Revenue and the cross objection filed by the assessee are directed against the order of the learned Commissioner of Income Tax (Appeals) -2, Chennai in ITA NO. 14/CIT(A)-2/2015-16 dated 31.08.2016 for the assessment year 2012-13.

2. At the time of hearing, the Ld. AR submitted that the tax effect is below Rs. 50 lakhs and hence the Reveue's appeal would be covered by

the CBDT Circular No. 17/2019 dated 08.08.2019, fixing the monetary limit of Rs. 50 lakhs. The Ld. DR on verification admitted that the tax effect involved in the appeal is less than Rs. 5 lakhs.

3. On hearing both sides, we find that the tax effect in this case is less than Rs. 50 lakhs. The CBDT in its Circular No. 17/2019 dated 08.08.2019 instructed its officers to withdraw all the appeals pending before the ITAT where the tax effect is less than Rs. 50 lakhs. This Tribunal is of the considered opinion that this circular of CBDT is binding on the officers of the Department. Therefore, the Revenue cannot proceed further in this appeal. Accordingly, the appeal stands dismissed.

4. Since we have dismissed the appeal filed by the Revenue on monetary limits, the cross objection filed by the assessee has become infructuous.

5. In the result, the appeal filed by the Revenue as well as the cross objection filed by the assessee are dismissed.

Order pronounced in Open Court on 28th February, 2020 at Chennai.

Sd/-

([जॉर्ज माथन](#))

(GEORGE MATHAN)

न्यायिक सदस्य/**Judicial Member**

Sd/-

(एस जयरामन)

(S. JAYARAMAN)

लेखासदस्य/**Accountant Member**

चेन्नई/Chennai,

दिनांक/Dated: 28th February, 2020

JPV

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त) अपील(/CIT(A)
4. आयकरआयुक्त/CIT
5. विभागीयप्रतिनिधि/DR
6. गार्डफाईल/GF