

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।
Before Shri V. Durga Rao, Judicial Member &
Shri Manoj Kumar Aggarwal, Accountant Member

आयकर अपील सं./I.T.A. No.186/Chny/2018
निर्धारण वर्ष/Assessment Year: 2010-11

The Deputy Commissioner of
Income Tax,
Corporate Circle 5(1)
Chennai – 34.

M/s. Renault Nissan Automotive
Vs. India P. Ltd.,
Plot No. 1, SIPCOT Indl Park,
Sriperumbudur, Kanchipuram Dist.,
Tamil Nadu 602 105.

[PAN: AADCR7965B]

(अपीलार्थी /Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri Palani Kumar, CIT
प्रत्यर्थी की ओर से/Respondent by : Shri N.V. Balaji, Advocate
सुनवाई की तारीख/ Date of hearing : 16.12.2021
घोषणा की तारीख /Date of Pronouncement : 20.12.2021

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) 3, Chennai, dated 29.09.2017 relevant to the assessment year 2010-11.

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. After verification, the Id. DR fairly conceded the submissions made by the Id. Counsel for the assessee and also confirmed that the issue has not emerged out of audit objection. 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. Thus, the appeal filed by the Revenue is not maintainable and is liable to be dismissed. Accordingly, the appeal filed by the Revenue is dismissed.

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

Order pronounced on the 20th December, 2021 at Chennai.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, the 20.12.2021

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.