

आयकर अपीलिय अधिकरण, 'डी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'D' 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.1233/Chny/2018
निर्धारण वर्ष/Assessment Year: 2013-14

The Deputy Commissioner of
Income Tax,
Corporate Circle 4(2),
Chennai 600 034.

M/s. Kaveri Gas Power Limited,
Vs. No. 3, Ranganathan Garden,
15th Main Road Extension,
Anna Nagar, Chennai 600 040.

[PAN:AABCK4793Q]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Ms. R. Anita, Addl. CIT
प्रत्यर्थी की ओर से/Respondent by : Shri D. Anand, Advocate
सुनवाई की तारीख/ Date of hearing : 22.12.2021
घोषणा की तारीख /Date of Pronouncement : 29.12.2021

आदेश / O R D E R

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) 8, Chennai dated 07.02.2018 relevant to the assessment year 2013-14.

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. Thus, the appeal filed by the Revenue is not maintainable and liable to be dismissed. Accordingly, the appeal filed by the Revenue is dismissed as not maintainable. 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 filed by the Revenue is dismissed.

Order pronounced on 29th December, 2021 at Chennai.

Sd/-
[जी. मंजुनाथा, लेखा सदस्य]
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
[वी दुर्गा राव, न्यायिक सदस्य]
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 29.12.2021

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.