

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'A' BENCH, CHENNAI**

श्री महावीर सिंह, उपाध्यक्ष एवं श्री जी. मंजुनाथ, लेखा सदस्य के समक्ष  
**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND**  
**SHRI G. MANJUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: **1583/CHNY/2018**

निर्धारण वर्ष / Assessment Year: 2007-08

**The DCIT,**  
Central Circle - 1,  
Aayakar Bhavan, 63,  
Race Course Road,  
Coimbatore - 641 018.  
(अपीलार्थी/Appellant)

Vs **M/s. ABT Limited,**  
No.180, Race Course Road,  
Coimbatore - 641 018.

**PAN: AABCA 8398K**  
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by  
प्रत्यर्थी की ओर से/Respondent by

: Shri AR.V. Sreenivasan, Addl. CIT  
: Shri S. Sridhar, Advocate

सुनवाई की तारीख/Date of Hearing

: 08.12.2021

घोषणा की तारीख/Date of Pronouncement

: 24.01.2022

**आदेश /O R D E R**

**PER MAHAVIR SINGH, VP:**

This appeal by the assessee is arising out of the order of Commissioner of Income Tax (Appeals)-1, Coimbatore in Appeal No.24/R/17-18, vide order dated 23.02.2018. The assessment was framed by the DCIT, Company Circle -I(1), Coimbatore for the assessment year 2007-08 vide order dated 28.03.2013 u/s.143(3) r.w.s. 147 of the Income Tax Act, 1961 (hereinafter the 'Act').

2. During the course of hearing before us, the learned Counsel for the assessee pointed out that the tax effect in this appeal is below Rs.50.00

lakhs. The learned Counsel for the assessee further submitted that in view of the CBDT Circular No.17/2019, dated 08.08.2019 brought out by the Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India, the appeal was not maintainable and be dismissed. The Ld. DR also agreed to the facts stated by the Ld.Counsel for the assessee.

3. We have heard the rival submissions and perused the material on record. We find from the records before us that the tax involved in the disputed issue is below Rs.50 lakhs and therefore, in view of the CBDT Circular No. 17/2019 dated 08.08.2019 no appeal should be filed by the Revenue before the Tribunal which has tax effect of Rs. 50.00 lakhs or less and this circular is also applicable retrospectively to all pending appeals. Therefore, the appeal filed by the Revenue is dismissed.

4. In the result, the appeal filed by the Revenue is dismissed as not-maintainable.

Order pronounced in the court on 24<sup>th</sup> January, 2022 at Chennai.

Sd/-

(जी. मंजुनाथ)

**(G. MANJUNATHA)**

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

**(MAHAVIR SINGH)**

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 24<sup>th</sup> January, 2022

**RSR**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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|------------------------|--------------------------|------------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त /CIT    | 5. विभागीय प्रतिनिधि/DR  | 6. गार्ड फाईल/GF.            |