

आयकर अपीलीय 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. Nos.1594 and 2827/Chny/2018 &
W.T.A. No. 34/Chny/2018
निर्धारण वर्ष/Assessment Year: 2009-10

The Income Tax Officer,
International Taxation 1(2),
Room No. 413, 4th Floor, Tower -1,
BSNL Building, 16, Greams Road,
Chennai – 600 006.

Vs. Shri Mafaz Mohammed,
4th Floor, Celestial Centre, South Usman
Road, T. Nagar, Chennai 600 017.
[PAN: AFOPM1910N]

(अपीलार्थी /Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri P. Sajit Kumar, JCIT
: Shri N. Arjunraj, CA for
: Shri S. Sridhar, Advocate

सुनवाई की तारीख/ Date of hearing

: 10.03.2022

घोषणा की तारीख /Date of Pronouncement

: 10.03.2022

आदेश /O R D E R

PER V. DURGA RAO, JUDICIAL MEMBER:

Two Income Tax Appeals filed by the Revenue are directed against different orders of the Id. Commissioner of Income Tax (Appeals) 16, Chennai, both dated 16.03.2018 relevant to the assessment year 2009-10. The Revenue also filed Wealth Tax Appeal against the order of the Id. CIT(A) 16, Chennai dated 28.02.2018.

2. When the appeals were taken up for hearing, the Id. Counsel for the assessee has submitted that the tax effect in the income tax appeals as well

as wealth tax appeal filed by the Revenue are 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 and Circular No. 5/2019 dated 05.02.2019 [in respect of wealth tax appeal *mutatis mutandis* applicable]. 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 all these appeals. Thus, the appeals filed by the Revenue are liable to be dismissed as not maintainable. Accordingly, both the income tax appeals and wealth tax appeal filed by the Revenue are 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, all the appeals filed by the Revenue are dismissed.

Order pronounced on the 10th March, 2022 at Chennai.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, the 10.03.2022

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.