

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' 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.933/Chny/2020
निर्धारण वर्ष/Assessment Year: 2016-17

The Income Tax Officer,
Ward 2, Cuddalore.

Vs. M/s. NLC Howsicos,
Opposite Thermal Power Station-1,
Neyveli, Cuddalore 607 807.

[PAN:AAAAN2264Q]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri AR V. Sreenivasan, Addl. CIT
प्रत्यर्थी की ओर से/Respondent by : None
सुनवाई की तारीख/ Date of hearing : 21.03.2022
घोषणा की तारीख /Date of Pronouncement : 21.03.2022

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), Puducherry, dated 27.08.2020 relevant to the assessment year 2016-17.

2. The appeal filed by the Revenue is delayed by 10 days, for which, the Income Tax Officer, Ward 2, Cuddalore has filed a petition in the form of an affidavit for condonation of the delay explaining the cause for the delay in filing the appeal and prayed that the delay may

be condoned and admitted the appeal for hearing. Against the submissions made in the affidavit by the Revenue, the assessee has not raised any serious objection. Consequently, since the Revenue was prevented by sufficient cause, the delay of 10 days in filing of the appeal stands condoned and admitted the appeal for adjudication.

3. None appeared or any adjournment petition filed on behalf of the assessee. Hence, we proceed to decide the appeal after hearing the Id. DR.

4. When the appeal was taken up for hearing, the Bench has observed 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 above observations of the Bench. 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 liable to be dismissed as not maintainable. Accordingly, the appeal filed by the Revenue is 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.

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

Order pronounced on 21st March, 2022 at Chennai.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 21.03.2022

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.