

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. Nos.2043 & 2044/Chny/2017
निर्धारण वर्ष/Assessment Years: 2013-14 & 2014-15

The Assistant Commissioner of
Income Tax, Corporate Circle 3(1),
New Block, 4th Floor, 121, M.G. Road,
Nungambakkam, Chennai 600 034.

Vs. M/s. TTK Protective Devices Ltd.
[Formerly known as TTK LIG Ltd.]
No. 6, Cathedral Road,
Chennai 600 086.
[PAN:AABCT1184G]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri G. Johnson, Addl. CIT
प्रत्यर्थी की ओर से/Respondent by : Shri Vikram Vijayaraghavan, Advocate
सुनवाई की तारीख/ Date of hearing : 04.04.2022
घोषणा की तारीख /Date of Pronouncement : 04.04.2022

आदेश / O R D E R

PER V. DURGA RAO, JUDICIAL MEMBER:

Both the appeals filed by the Revenue are directed against common order of the Id. Commissioner of Income Tax (Appeals) 11, Chennai dated 23.05.2017 relevant to the assessment years 2013-14 and 2014-15.

2. When the appeals were taken up for hearing, the Id. Counsel for the assessee has submitted that the tax effect in the appeals 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. 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 these appeals. Thus, both the appeals filed by the Revenue are liable to be dismissed as not maintainable. Accordingly, the appeals filed by the Revenue are dismissed.

3. In the result, both the appeals filed by the Revenue are dismissed.

Order pronounced on 04th April, 2022 at Chennai.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 04.04.2022

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.