

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI
श्री वी दुर्गा राव न्यायिक सदस्य एवं श्री जी. मंजुनाथ लेखा सदस्य के समक्ष
Before Shri V. Durga Rao, Judicial Member &
Shri G. Manjunatha, Accountant Member

आयकर अपील सं./I.T.A. Nos.2215, 2216, 2217 & 2218/Chny/2017
निर्धारण वर्ष/Assessment Years: 2009-10 to 2012-13

The Asst. Commissioner of Income
Tax,
Central Circle-1(4),
Chennai.

Vs. Prince Gem & Jewellery Pvt. Ltd.,
No.3, Nana Street, T Nagar,
Chennai – 600 017.
[PAN: AAACP 1891R]

(अपीलकर्ता/Appellant)

(प्रत्यर्थी/Respondent)

अपीलकर्ता की ओर से / Assessee by : Shri R. Meenakshi Sundaram, Advocate
प्रत्यर्थी की ओर से/Revenue by : Shri Guru Bashyam, CIT
सुनवाई की तारीख/ Date of hearing : 19.05.2022
घोषणा की तारीख /Date of Pronouncement : 19.05.2022

आदेश /ORDER

PER BENCH:

These four appeals filed by the Revenue are directed against the orders of the Id. Commissioner of Income Tax (Appeals)-18, Chennai, dated 20.06.2017 relevant to the assessment years 2009-10 to 2012-13.

2. When these 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 appeals before the Tribunal, since the tax effect is less than ₹.50,00,000/- in these appeals. Thus, the appeals filed by the Revenue are liable to be dismissed as not maintainable. Accordingly, all the four appeals 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, the appeals in ITA Nos.2215, 2216, 2217 & 2218/Chny/2017 filed by the Revenue are dismissed.

Order pronounced on 19th May, 2022 at Chennai.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER
Chennai, Dated, 19.05.2022
EDN/-

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

आदेश की प्रतिलिपि ँ ग्रेषित/Copy to: 1. ँ पीलर्षी/Appellant, 2. प्रत्यर्षी/ Respondent, 3. आयकर आयुक्त (ं पील)/CIT(A), 4. आयकर आयुक्त/CIT, 5. विभागीय प्रतिनिधि/DR & 6. गार्ड फाईल/GF.