

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' 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. No.2994/Chny/2019  
निर्धारण वर्ष/Assessment Year: 2015-16

The Assistant Commissioner of  
Income Tax,  
Non Corporate Circle 15(1),  
Chennai – 600 034.

Vs. Late Shri Raj Mohan Poduval,  
Represented by Legal Heir –  
Smt. Sarasa Poduval, Flat No. 703,  
TVH Quadrant, LB Road, Adyar,  
Chennai 600 020.  
[PAN:BBZPP5771L]

(अपीलार्थी /Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri G. Johanson, Addl. CIT  
प्रत्यर्थी की ओर से/Respondent by : Shri S. Sridhar, Advocate  
सुनवाई की तारीख/ Date of hearing : 15.09.2022  
घोषणा की तारीख /Date of Pronouncement : 15.09.2022

**आदेश /ORDER**

**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) 15, Chennai, dated  
20.08.2019 relevant to the assessment year 2015-16.

2. When the appeal was taken up for hearing, the Id. Counsel for the  
assessee has submitted 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 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 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.

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

Order pronounced on the 15<sup>th</sup> September, 2022 at Chennai.

Sd/-  
(MANOJ KUMAR AGGARWAL)  
ACCOUNTANT MEMBER

Sd/-  
(V. DURGA RAO)  
JUDICIAL MEMBER

Chennai, Dated, the 15.09.2022

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.