

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री जी मंजूनाथा, लेखा सदस्य के समक्ष
BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.512, 513, 514, 515, 516 & 517/Chny/2019
निर्धारण वर्ष /Assessment Years: 2011-12 to 2016-17

The Dy. Commissioner of Income Tax,
Central Circle-2(3),
Chennai.

Shri G. Varadarajan,
No.393, GVR Bhavan,
Vs. Thiruvottiyur High Road,
Chennai – 600 019.
[PAN: AAEPV 0205C]

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Assessee by : None
प्रत्यर्थी की ओर से /Revenue by : Mr. M. Rajan, CIT
सुनवाई की तारीख/Date of Hearing : 28.09.2022
घोषणा की तारीख /Date of pronouncement : 28.09.2022

आदेश / ORDER

Per V. Durga Rao, Judicial Member:

These six appeals filed by the Revenue are directed against the common order of the Ld. Commissioner of Income Tax (Appeals)-18, Chennai, dated 19.04.2018 relevant to the assessment years 2011-12 to 2016-17.

2. There is a delay of 214 days in filing the appeals, to which the Ld. counsel has not seriously objected. Since, the Revenue has prevented by reasonable cause, the delay is condoned and admit these appeals for adjudication.

3. When these appeals were taken up for hearing, none appeared on behalf of the assessee despite notice issued through RPAD. The Bench has observed 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 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 these appeals. Thus, the appeals filed by the Revenue are liable to be dismissed as not maintainable. Accordingly, the 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 appeals of the Revenue are not arising out of RAP objection as no specific ground was raised in the grounds of appeal.

4. In the result, all the appeals filed by the Revenue are dismissed.

Order pronounced in the Open Court on 28th September, 2022

Sd/-

(श्री जी मंजूनाथा)

(G. MANJUNATHA)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(वी दुर्गा राव)

(V. DURGA RAO)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai, दिनांक/Dated: 28th September, 2022.

EDN/-

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