

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

श्री वी. दुर्गा राव, माननीय न्यायिक सदस्य एवं
श्री जी. मंजूनाथा, माननीय लेखा सदस्य के समक्ष

BEFORE SHRI V. DURGA RAO, HON'BLE JUDICIAL MEMBER AND
SHRI G. MANJUNATHA, HON'BLE ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.715/Chny/2014
निर्धारण वर्ष /Assessment Year: 2006-07

The Dy. Commissioner –
of Income Tax,
Company Circle-I(3),
Chennai.

(अपीलार्थी/Appellant)

v. M/s.Century Flour Mills Ltd.,
Indian Chamber Buildings,
1st Floor, Esplanade,
Chennai.

[PAN: AAACC 1223 C]

(प्रत्यर्थी/Respondent)

Department by

: Mr.Varuvooru Sreedhar,
Addl.CIT

Assessee by

: Mr.S.Nagarajan, CA

सुनवाई की तारीख/Date of Hearing

: 18.10.2022

घोषणा की तारीख /Date of Pronouncement

: 18.10.2022

आदेश / ORDER

PER G. MANJUNATHA, AM:

This appeal filed by the Revenue is directed against the order of the Commissioner of Income Tax (Appeals)(C)-II, Chennai, dated 31.10.2013 and pertains to assessment year 2006-07.

2. It is stated before us that the tax effect in the above appeal is less than Rs.50 lakhs and therefore, the Circular No.17 of 2019 dated 08.08.2019 issued by the Central Board of Direct Taxes (CBDT) in exercise of its power vested under section 268A(1) of the Income Tax Act, 1961 comes into play, wherein, the monetary limit for filing the appeal by the

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Revenue before the ITAT and various High Courts as well as Apex Court are revised with an object of the reducing the tax litigation. In the said Circular, it is stated that in case where the tax effect in the appeal to be filed before the Appellate Tribunal does not exceed Rs.50 lakhs, appeal should not be filed. Thus, taking note of CBDT Circular No.17 of 2019 dated 08.08.2019 and considering the fact that the tax effect in the instant appeal is less than Rs.50 lakhs, the present appeal deserves to be dismissed as not pressed / not maintainable. However, we make it clear that the issues raised in the instant appeal is left open to be examined in the appropriate proceedings, if arises, in future. At the same time, we also make it clear that if the appeal falls in any of the exceptions referred to in the above said CBDT Circular, the Revenue is at liberty to move an application for recalling the order, if so advised. Accordingly, in the light of CBDT circular No.17 of 2019 dated 08.08.2019, this appeal stands dismissed.

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

Order pronounced on the 18th day of October, 2022, in Chennai.

Sd/-

(वी. दुर्गा राव)

(V. DURGA RAO)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 18th October, 2022.

TLN

आदेश की प्रतिलिपि □ ग्रेषित/**Copy to:**

1. □ पीलार्थी/Appellant

2. प्रत्यर्थी/Respondent

3. आयकर आयुक्त (□ पील)/CIT(A)

Sd/-

(जी. मंजूनाथा)

(G. MANJUNATHA)

लेखा सदस्य/**ACCOUNTANT MEMBER**

4. आयकर आयुक्त/CIT

5. विभागीय प्रतिनिधि/DR

6. गार्ड फाईल/GF