

आयकर अपीलिय 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.872/Chny/2020
निर्धारण वर्ष/Assessment Year: 2011-12

The Income Tax Officer,
Non Corporate Ward 5(1),
Chennai.

Vs. Smt. Meena Devi,
No. 378, Mint Street, Sowcarpet,
Chennai 600 079.

[PAN:AAFPD0978D]

(अपीलार्थी /Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri AR V Sreenivasan, Addl. CIT
प्रत्यर्थी की ओर से/Respondent by : Shri D. Anand, Advocate
सुनवाई की तारीख/ Date of hearing : 27.10.2022
घोषणा की तारीख /Date of Pronouncement : 28.10.2022

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) 5, Chennai, dated 03.01.2020 relevant to the assessment year 2011-12.

2. The appeal filed by the Revenue is delayed by 244 days in filing the appeal before the Tribunal due to outbreak of COVID-19 pandemic and accordingly, the delay is condoned and admitted the appeal for

adjudication.

3. When the appeal was taken up for hearing, by filing copy of the order giving effect to the order under section 250 of the Income Tax Act, 1961 dated 11.10.2022, the Id. Counsel for the assessee has submitted that the tax effect in the appeal filed by the Revenue is only ₹.47,34,827/-, which 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.

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

Order pronounced on the 28th October, 2022 at Chennai.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, the 28.10.2022

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.