

आयकर अपीलिय अधिकरण, 'ए' न्यायापीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI

श्री महावीर सिंह, माननीय उपाध्यक्ष, एवं
श्री जी. मंजूनाथा, माननीय लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE PRESIDENT AND
SHRI G. MANJUNATHA, HON'BLE ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.758/Chny/2018
निर्धारण वर्ष /Assessment Year: 2007-08

The Income Tax Officer,
Corporate Ward-2(3),
Chennai.

(अपीलार्थी/Appellant)

v. M/s.JAK Communications-
Pvt.Ltd.,
J-6, Road, 6th Avenue Anna
Nagar East,
Chennai-600 102.
[PAN: AABCJ 1897 N]
(प्रत्यर्थी/Respondent)

Department by : Mr.AR.V.Sreenivasan,
Addl.CIT
Assessee by : Mr.S.Sridhar, Adv.
सुनवाई की तारीख/Date of Hearing : 15.11.2022
घोषणा की तारीख /Date of Pronouncement : 15.11.2022

आदेश / ORDER

PER G. MANJUNATHA, ACCOUNTANT MEMBER:

This appeal filed by the Revenue is directed against the order of the Commissioner of Income Tax (Appeals)-9, Chennai, dated 05.12.2017 and pertains to assessment year 2007-08.

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

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 15th day of November, 2022, in Chennai.

Sd/-
(महावीर सिंह)
(MAHAVIR SINGH)
उपाध्यक्ष /VICE PRESIDENT

Sd/-
(जी. मंजूनाथा)
(G. MANJUNATHA)
लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,
दिनांक/Dated: 15th November, 2022.
TLN

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

1. ँ पीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आकर आकुत (ं पील)/CIT(A)
4. आकर आकुत/CIT
5. विभागीं प्रतिनिधि/DR
6. गार्ड फाईल/GF