

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

श्री महावीर सिंह, उपाध्यक्ष एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.734/Chny/2020
निर्धारण वर्ष /Assessment Year: 2015-16

The Income Tax Officer,
Corporate Ward-4(4),
Chennai.

M/s. Lifestyle Serenity Pvt. Ltd.,
Old No. 2,3,4, 2nd Floor,
Vs. Halls Road, Egmore,
Chennai – 600 008.
[PAN: AACCL-7220-L]

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Assessee by
प्रत्यर्थी की ओर से /Revenue by

: Shri D. Anand, Advocate
: Shri M. Rajan , CIT &
Ms. Jancy Elizabeth, JCIT

सुनवाई की तारीख/Date of Hearing

: 01.02.2023

घोषणा की तारीख /Date of Pronouncement

: 01.02.2023

आदेश / ORDER

Per Mahavir Singh, Vice President :

This appeal by the Revenue is arising out of the order of Commissioner of Income Tax (Appeals)-8, Chennai, in ITA No.28CIT(A)-8/2017-18 dated 21.02.2020 for the Assessment Year 2015-16. The Assessment was framed by Income Tax Officer, Corporate Ward-4(4), Chennai u/s. 143(3) of the Income Tax Act, 1961 (hereinafter 'the Act') vide order dated 28.08.2017.

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2. At the outset the Ld. AR for the assessee pointed out that the tax effect in this appeal is below Rs.50.00 lakhs. The learned AR for the assessee further submitted that in view of the CBDT Circular No.17/2019, dated 08.08.2019 brought out by the Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India, the appeal was not maintainable and be dismissed. The Ld. DR also agreed to the facts stated by the Ld.AR for the assessee. In view of the CBDT Circular No. 17/2019 dated 08.08.2019 no appeal should be filed by the Revenue before the Tribunal which has tax effect of Rs. 50.00 lakhs or less and this circular is also applicable retrospectively to all pending appeals, the appeal filed by the Revenue is dismissed as not-maintainable.

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

Order pronounced in the open Court on 01st February, 2023.

Sd/-
(मनोज कुमार अग्रवाल)
(Manoj Kumar Aggarwal)
लेखा सदस्य /Accountant Member

Sd/-
(महावीर सिंह)
(Mahavir Singh)
उपाध्यक्ष / Vice President

चेन्नई/Chennai, दिनांक/Dated: 01st February, 2023
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