

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष

BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI S.R.RAGHUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1423/Chny/2024
निर्धारण वर्ष/Assessment Year: 2019-20

The ITO, International Taxation, Ward-1(2), Chennai.	v.	Shri Keshav Chander, 1851, 4 th Cross Street, Vasantham Colony, Anna Nagar, Chennai – 600 040.
		[PAN: CMXPK 3697 L]
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
Department by	:	Smt. M.S.Deeptha, JCIT
Assessee by	:	Shri S.P.Chidambaram, Advocate
सुनवाईकीतारीख/Date of Hearing	:	06.08.2024
घोषणाकीतारीख /Date of Pronouncement	:	21.08.2024

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the Revenue against the order of the Learned Commissioner of Income Tax (Appeals), (hereinafter in short 'the Ld.CIT(A)'), Chennai-16, dated 19.03.2024 for the Assessment Year (hereinafter in short 'AY') 2019-20.

2. At the outset, we notice that the tax effect of the relief granted by the Ld.CIT(A) is below Rs.50 lakhs and as per Circular No.17 of 2019 dated 08.08.2019 issued by the Central Board of Direct Taxes (hereinafter



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in short 'CBDT'), Department of Revenue, Ministry of Finance, Government of India, the CBDT has revised the monetary limit for filing appeals before the ITAT from the existing limit of Rs.20 lakhs to Rs.50 lakhs.

3. The Ld.DR fairly conceded that *per-se* this appeal is covered by the aforesaid Circular issued by the CBDT. However, he submitted that in case, this appeal falls in the exceptional clause, the decision may be recalled. This plea of the Revenue will be considered on its merits when occasion arises and we don't express any such commitments.

4. Having stated so, and having gone through the order of the Ld.CIT(A) and the grounds of appeals, we find *per-se* that the tax effect in the captioned appeal is less than Rs.50 lakhs. Accordingly, we dismiss the aforesaid appeal filed by the Revenue as not maintainable/withdrawn on the strength of the CBDT Circular (*supra*).

5. In the result, the appeal filed by the Revenue stands dismissed.

Order pronounced on the 21st day of August, 2024, in Chennai.

Sd/-
(एस. आर. रघुनाथा)
(S.R.RAGHUNATHA)
लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)
न्यायिक सदस्य/**JUDICIAL MEMBER**



ITA No.1423/Chny/2024 (AY 2019-20)
Shri Keshav Chander

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चेन्नई/Chennai,
दिनांक/Dated: 21st August, 2024.
TLN, Sr.PS

आदेश की प्रतिलिपि अग्रेषित /Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF