

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष  
BEFORE SHRI ABY T VARKEY, JUDICIAL MEMBER AND  
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER  
आयकर अपील सं./ ITA No.852/Chny/2018  
निर्धारण वर्ष /Assessment Years: 2003-04

The Assistant Commissioner of  
Income Tax,  
Corporate Circle-6(1),  
Chennai

M/s.Chemplast Sanmar Ltd.,  
No.9, Cathedral Road,  
Chennai-600086.  
[PAN: AAACS3779D]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri Vikram Vijayaraghavan, Advocate

प्रत्यर्थी की ओर से /Respondent by

: Ms.K.Sandhya, JCIT

सुनवाई की तारीख/Date of Hearing

: 18.09.2024

घोषणा की तारीख /Date of Pronouncement

: 20.09.2024

**आदेश / ORDER**

**PER AMITABH SHUKLA, A.M :**

This appeal is filed against the ITA No.491/CIT(A)-15/2013-14 dated 30.11.2017. Through the aforesaid appeal the Revenue has challenged the ITA No.491/CIT(A)-15/2013-14 dated 30.11.2017 passed by the CIT(A), Chennai.

2.0 At the outset the Ld. Counsel for the assessee drew our attention to circular No.09/2042 dated 17.09.2024 issued by CBDT modifying the threshold limits for filing of appeals by the Revenue before Hon'ble Apex Court, High Court and the ITATs. It was informed that as per para-5 of

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the impugned circular also applicable in respect of all pending appeals, the appeal of the revenue is non-maintainable as the tax effect involved therein is less than Rs.60 lakhs. The averment made by the Ld. Counsel for the assessee has been verified from the material available on records. The Ld. DR fairly conceded the applicability of the impugned circular in the present appeal. Accordingly, the appeal filed by the revenue is dismissed.

3.0 In the result the appeal is dismissed.

Order pronounced on 20<sup>th</sup>, September-2024 at Chennai.

**Sd/-**

( एबी टी. वर्की )

**(ABY T VARKEY)**

न्यायिक सदस्य / **Judicial Member**

चेन्नई/Chennai, दिनांक/Dated: 20<sup>th</sup>, September-2024.

KB/-

**Sd/-**

( अमिताभ शुक्ला )

**(AMITABH SHUKLA)**

लेखा सदस्य / **Accountant Member**

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

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT - Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF