

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' 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.1311/Chny/2024
निर्धारण वर्ष /Assessment Years: 2022-23

Income Tax Officer,
Exemptions, Ward-3
Nungambakkam,
Chennai

Kaakkum Karangal,
No.No.89, Santhome High Road,
Raja Annamalaipuram,
Chennai-28
[PAN: AAATK5406E]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri P.M.Kathir, Advocate

प्रत्यर्थी की ओर से /Respondent by

: Shri Dr.Samuel Pitta, JCIT

सुनवाई की तारीख/Date of Hearing

: 12.08.2024

घोषणा की तारीख /Date of Pronouncement

: 20.09.2024

आदेश / ORDER

PER AMITABH SHUKLA, A.M :

This appeal is filed against the order bearing DIN & Order No.ITBA/APL/S/250/2023-24/1063033265(1) dated 20.03.2024 of the Learned Addl./Jt. Commissioner of Income Tax , for the assessment years 2022-2023. Through the aforesaid appeal the Revenue has challenged order u/s 250 dated 07.12.2023 passed by Addl / JCIT(A), Panchkula.

2.0 In this case we take judicial notice of circular No.09/2042 dated 17.09.2024 issued by CBDT, whereby the threshold limits for filing of

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appeals by the Revenue before Hon'ble Apex Court, High Court and the ITATs have been modified. Thus, appeals before the ITAT are only maintainable in case where tax effect involved exceeds Rs.60 lakhs. It has also been noted that as per para-5 of the impugned circular, this threshold limit is also applicable in respect of all pending appeals before the said appellate authorities. Perusal of Form 36 appended shows that the appeal of the revenue is non-maintainable as the tax effect involved therein is Rs.56,16,878/- and which is less than Rs.60 lakhs. Accordingly, the appeal filed by the revenue is dismissed.

3.0 In the result the appeal is dismissed.

Order pronounced on 20th , September, 2024 at Chennai.

Sd/-

(एबी टी. वर्की)

(ABY T VARKEY)

न्यायिक सदस्य / Judicial Member

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य /Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 20th ,September, 2024.

KB/-

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