

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI  
श्री एसएस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष  
Before Shri S.S. Viswanethra Ravi, Judicial Member &  
Shri Amitabh Shukla, Accountant Member

आयकर अपील सं./I.T.A. No.1806/Chny/2024  
निर्धारण वर्ष/Assessment Year: 2016-17

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

Vs. Damodharan Sivakumar,  
No. 25, Ganeshpuram, Ratna Nagar,  
Teynampet, Chennai 600 018.  
**[PAN: AYHPS3259G]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Ms. Gouthami Manivasagam, JCIT  
प्रत्यर्थी की ओर से/Respondent by : None  
सुनवाई की तारीख/ Date of hearing : 01.10.2024  
घोषणा की तारीख /Date of Pronouncement : 09.10.2024

**आदेश /O R D E R**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:**

This appeal filed by the Revenue is directed against the order dated 01.12.2023 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2016-17.

2. We find that this appeal was filed with a delay of 148 days. The Appellant-Revenue filed an affidavit stating reasons for the said delay. On perusal of the same, we find that the reasons stated by the Revenue are bonafide, which really prevented in filing the appeal in time. Thus, the delay of 148 days is condoned.

3 We find no representation on behalf of the assessee nor any application filed seeking adjournment. Thus, the assessee-respondent called absent and set exparte. We proceed to decide the appeal after hearing the Id. DR basing on the material available on record.

4. When the appeal was taken up for hearing, we note that the tax effect in the appeal filed by the Revenue is less than the monetary limit of ₹.60,00,000/- fixed by the CBDT to file an appeal by the Revenue before the Tribunal as per the CBDT Circular No. 06/2024, dated 17.09.2024. The Id. DR fairly conceded and being so, the Revenue authorities are precluded from filing the appeal before the Tribunal, since the tax effect is less than ₹.60,00,000/- in this appeal. Thus, the appeal filed by the Revenue is liable to be dismissed as not maintainable. Accordingly, the appeal filed by the Revenue is dismissed.

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

Order pronounced on 09<sup>th</sup> October, 2024 at Chennai.

Sd/-  
(AMITABH SHUKLA)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. VISWANETHRA RAVI)  
JUDICIAL MEMBER

Chennai, Dated, 09.10.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.