

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष  
BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND  
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1345/Chny/2023  
निर्धारण वर्ष /Assessment Year: 2019-20

The Asst. Commissioner of  
Income Tax,  
Central Circle-1,  
Trichy.

**Vs.** MA Paramasivam and Sons,  
49/1 (Old No.14A) Pon-Pudupatti,  
West Car Street,  
Ponnamaravathy,  
Tamil Nadu – 622 408.  
[PAN: AAAFM 4455F]

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Assessee by : Shri T. Vasudevan, Advocate  
प्रत्यर्थी की ओर से /Revenue by : Ms. Babitha, JCIT  
सुनवाई की तारीख/Date of Hearing : 09.10.2024  
घोषणा की तारीख /Date of Pronouncement : 10.10.2024

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the Revenue for Assessment Year (AY) 2019-20 arises out of the order of Learned Commissioner of Income Tax (Appeals)-19, Chennai [hereinafter "CIT(A)"] dated 27.09.2023.

2. It was stated before us that the tax effect involved in the above appeal is Rs. 54,47,832/- which is less than Rs. 60 lakhs. The CBDT vide Circular No.09 of 2024 dated 17.09.2024 has increased the

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monetary limit for filing the appeal by the Revenue before the ITAT to Rs. 60 Lakhs. In the said circular, it is stated that in cases where the tax effect in the appeal to be filed before the Appellate Tribunal does not exceed Rs. 60 lakhs appeals should not be filed. Thus, taking note of CBDT Circular No. 09 of 2024 dated 17.09.2024 and considering the fact that the tax effect in the instant appeal is less than Rs. 60 lakhs, the present appeal deserves to be dismissed as withdrawn / not maintainable. However, we make it clear that the issues raised in the instant appeal is left open to be examined in the appropriate proceedings, if arises, in future. At the same time, we also make it clear that if the appeal fall in any of the exceptions referred to in the above said CBDT Circular, the Revenue is at liberty to move an application for recalling the order, if so advised. Accordingly, in the light of CBDT circular No. 09 of 2024 dated 17.09.2024, this appeal stands dismissed.

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

*Order pronounced on 10<sup>th</sup> October, 2024.*

Sd/-  
(एबी टी. वर्की)  
(ABY. T. Varkey)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 10<sup>th</sup> October, 2024.

EDN/-

Sd/-  
(जगदीश)  
(Jagadish)

लेखा सदस्य / Accountant Member

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

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