

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

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष
**BEFORE SHRI MANU KUMAR GIRI, HON'BLE JUDICIAL MEMBER
AND SHRI S. R. RAGHUNATHA, HON'BLE ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 421/Chny/2024

निर्धारण वर्ष / Assessment Year: 2017-18

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

Dhanalaxmi Jewellers (India)
v. Private Limited,
118, NSC Bose Road,
Sowcarpet,
Tamil nadu – 600 079.

[PAN: AADCD-8049-G]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Dr. Samuel Pitta, JCIT

प्रत्यर्थी की ओर से/Respondent by : Shri. D. Anand, Advocate

सुनवाई की तारीख/Date of Hearing : 25.09.2024

घोषणा की तारीख/Date of Pronouncement : 28.11.2024

आदेश / O R D E R

PER S. R. RAGHUNATHA, ACCOUNTANT MEMBER:

This appeal by the revenue is filed against the order of the Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi, for the assessment year 2017-18, vide order dated 23.12.2023.

2. At the outset, the Id.AR pointed out that being this appeal is filed by the revenue, wherein the tax effect is less

than Rs.60,00,000/- as shown in Form 36 and also does not come under the exception given in the circular.

3. The Id.DR fairly argued to the submissions of the Id.AR.

4. We have heard both the parties. Hence, in the light of Circular no. 9/2024 fated 17.09.2024, the appeal of the revenue is dismissed as not maintainable.

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

Order pronounced in the open court on 28th November, 2024 at Chennai.

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य/**Judicial Member**

Sd/-

(एस.आर.रघुनाथा)

(S. R. RAGHUNATHA)

लेखा सदस्य/**Accountant Member**

चेन्नई/Chennai,

दिनांक/Dated, the 28th November, 2024

JPV

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

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