

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.507/Chny/2024
निर्धारण वर्ष /Assessment Year: 2013-14

The Income Tax Officer,
Corporate Ward-5(1),
Chennai.

Vs. NCS Pearson India Pvt. Ltd.,
(now known as Pearson India
Education Services Pvt. Ltd.),
7th floor, SBD2 ODC 7, 8 & 9,
Survey No.01, ELCOT IT/ITES
SEZ, Sholinganallur,
Chennai – 600 119.
[PAN: AABCE 4944M]

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

आयकर अपील सं./C.O No.57/Chny/2024
(Arising in ITA No.507/Chny/2024)
निर्धारण वर्ष /Assessment Year: 2013-14

NCS Pearson India Pvt. Ltd.,
(now known as Pearson India
Education Services Pvt. Ltd.),
7th floor, SBD2 ODC 7, 8 & 9,
Survey No.01, ELCOT IT/ITES
SEZ, Sholinganallur,
Chennai – 600 119.
[PAN: AABCE 4944M]

Vs. The Income Tax Officer,
Corporate Ward-5(1),
Chennai.

(अपीलार्थी/**Cross Objector**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Assessee/Cross
Objector by

: Shri R. Vijayaraghavan, Advocate

प्रत्यर्थी की ओर से /Revenue by

: Mrs. G. Saratha, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 21.11.2024

घोषणा की तारीख /Date of Pronouncement

: 29.11.2024

: - 2 - :

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the Revenue and Cross Objections filed by the assessee for Assessment Year (AY) 2013-14 arises out of the order of Learned Commissioner of Income Tax, National Faceless Appeal Centre [NFAC], Delhi [hereinafter "CIT(A)"] dated 01.01.2024.

2. It was stated before us that the tax effect involved in the above appeal is Rs. 21,67,650/-. The CBDT vide Circular No.09 of 2024 dated 17.09.2024 has revised the monetary limit for filing the appeal by the Revenue before the ITAT to Rs. 60 Lakhs as a step towards management of litigation. 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. The circular also states that the monetary limit applies to the pending appeal, which may accordingly be withdrawn. 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that the tax effect in the instant appeal is less than Rs. 60 lakhs, the present appeal deserves to be dismissed as withdrawn / not maintainable.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

:- 3 -:

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.

C.O No.57/Chny/2024:

3. So far as the Cross Objection filed by the assessee is concerned, the C.O was filed in support of the appellate order passed by the Ld. CIT(A). Since, we have dismissed the appeal filed by the Revenue, the CO filed by the assessee becomes infructuous and liable to be dismissed. Accordingly, the C.O filed by the assessee is dismissed.

4. In the result, the appeal filed by the Revenue is dismissed and the C.O filed the assessee is dismissed.

Order pronounced on 29th November, 2024.

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

न्यायिक सदस्य / Judicial Member

**Sd/-
(जगदीश)
(Jagadish)**

लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 29th November, 2024.

EDN/-

:- 4 -:

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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