

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' 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.2351 /Chny/2024
निर्धारण वर्ष /Assessment Years: 2012-13

Deputy Commissioner of Income Tax,
Central Circle-2(3),
Chennai.

Tangirala Raghunandana,
No.7, D Silva Road,
Mylapore,
Chennai-600 004
[PAN: AADPT0426C]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by

: Ms.B.Revathi, Advocate.

प्रत्यर्थी की ओर से /Revenue by

: Mr.Vinod D.Mudaliar, JCIT

सुनवाई की तारीख/Date of Hearing

: 28.11.2024

घोषणा की तारीख /Date of Pronouncement

: 29.11.2024

आदेश / ORDER

PER AMITABH SHUKLA, A.M :

This appeal is filed against the order bearing DIN & Order No.ITBA/APL/S/250/2024-25/1066602076(1) dated 11.07.2024 for the assessment years 2012-13. Through the aforesaid appeal the assessee has challenged order u/s 250 dated 11.07.2024 passed by CIT(A), Chennai.

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2.0 At the outset, the Ld. AR for the assessee Advocate Smt B.Revathi, objecting to revenue preferring this appeal submitted that the latest Circular No.09/2042 dated 17.09.2024 issued by CBDT, whereby the threshold limits for filing of 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. Attention was invited to para-5 of the impugned circular, stipulating that 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.59,30,515/- and which is less than Rs.60 lakhs. The Ld. DR fairly conceded that prima facie contentions of Ld. AR appear to be correct. We therefore find sufficient force in the objections raised by the Ld.AR and hold that these appeals filed by the revenue are not maintainable and need to be dismissed in limine. Having said so, if the revenue finds that the appeal is maintainable but falls in the exemption clause prescribed in the circular mentioned supra then it is at liberty to file MA for recalling order upon which tribunal will take a call in accordance with law.

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3.0 In the result the appeals filed by the revenue are dismissed.

Order pronounced on 29th, November-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: 29th, November-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