

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Manoj Kumar Aggarwal, Accountant Member

आयकर अपील सं./I.T.A. No.2115/Chny/2024
निर्धारण वर्ष/Assessment Year: 2016-17

The Assistant Commissioner of
Income Tax,
Central Circle-2,
Trichy.

Vs. Arunai Motor Finance,
326(895), First Floor, Jawahar Bazaar,
Opp. to Taluk Office, Karur 639 001.

[PAN:AAZFA7179B]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri Nilay Baran Som, CIT
प्रत्यर्थी की ओर से/Respondent by : Shri R. Venkata Raman, CA
सुनवाई की तारीख/ Date of hearing : 19.12.2024
घोषणा की तारीख /Date of Pronouncement : 19.12.2024

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 13.06.2024 passed by the Id. Commissioner of Income Tax (Appeals) – 19, Chennai for the assessment year 2016-17.

2. When the appeal was taken up for hearing, the Id. AR Shri R. Venkata Raman, CA submits 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.

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

Order pronounced in the open Court on 19th December, 2024 at Chennai.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

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

Chennai, Dated, 19.12.2024

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.