

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, CHENNAI**

श्री संजय अरोड़ा, लेखा सदस्य एवं श्री जी. पवन कुमार, न्यायिक सदस्य के समक्ष
**BEFORE SHRI SANJAY ARORA, ACCOUNTANT MEMBER
AND SHRI G. PAVAN KUMAR, JUDICIAL MEMBER**

आयकर अपील सं./ I.T.A. No. 3318/Mds/2016

निर्धारण वर्ष/Assessment Year : 2012-13

Deputy Commissioner of Income Tax,
Corporate Circle 6(2),
Aayakar Bhavan, New Block,
7th Floor 121, M.G. Road,
Chennai - 600 034.

M/s. Subramanian Engineering Ltd.,
Vs. No. 11, College Lane,
Linden Towers,
Chennai - 600 006.

[PAN: AAICS 9342L]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri A.V. Sreekanth, JCIT

प्रत्यर्थी की ओर से/Respondent by

: None

सुनवाई की तारीख/Date of Hearing

: 01.03.2017

घोषणा की तारीख/Date of Pronouncement

: 03.03.2017

आदेश / O R D E R

PER G. PAVAN KUMAR, JUDICIAL MEMBER:

The appeal filed by the Revenue is directed against order of the Commissioner of Income Tax (Appeals)-15, Chennai in ITA No. 037/CIT(A)-15/2015-16 dated 23.09.2016 for the assessment year 2012-13 passed u/s. 143(3) and 250 of the Income Tax Act, 1961 (herein after referred to as 'the Act').

2. At the time of hearing none appeared on behalf of the assessee and the Ld. DR conceded and filed letter dated 01.03.2007 as the tax effect in this appeal is less than monetary limit of Rs. 10,00,000/-, fixed by the CBDT to file an appeal by the Revenue before the Tribunal as per the CBDT Circular No. 21/2015, dated 10th December, 2015 and the Revenue authorities are precluded from filing and prosecuting the appeal before the Tribunal. Accordingly, Revenue appeal is dismissed as un-admitted.

3. In the result, the appeal of the Revenue is dismissed.

Order pronounced on Friday, the 03rd day of March, 2017 at Chennai.

Sd/-

(संजय अरोड़ा)

(SANJAY ARORA)

लेखा सदस्य /ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated: 03rd March, 2017

JPV

आदेश की प्रतिलिपि अग्रेषित/Copy to:

- | | | |
|------------------------|--------------------------|------------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त/CIT | 5. विभागीय प्रतिनिधि/DR | 6. गार्ड फाईल/GF |

Sd/-

(जी. पवन कुमार)

(G. PAVAN KUMAR)

न्यायिक सदस्य/JUDICIAL MEMBER