

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**'A' BENCH, CHENNAI**

श्रीएन.आर.एस. गणेशन, न्यायिकसदस्य एवं

श्री डि.एस. सुन्दर सिंह, लेखा सदस्य केसमक्ष

**BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND  
SHRI D.S. SUNDER SINGH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.2034/Mds/2016

निर्धारण वर्ष /Assessment Year : 2006-07

The Income Tax Officer,  
Ward -2, Kanchipuram.

v. M/s.Bhavani Oil Mill,  
(Enathur Main Road, Enathur),  
No.34, Katchapeswarar South  
Mada Street,  
Kanchipuram – 631 502.

PAN: AAAFB 3714 A

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri Shiva Srinivas, JCIT

प्रत्यर्थीकीओरसे/Respondent by

: Shri V.S.Jayakumar, Advocate

सुनवाईकीतारीख/Date of Hearing : 21.09.2016

घोषणाकीतारीख/Date of Pronouncement : 21.09.2016

**आदेश / O R D E R**

**PER N.R.S. GANESAN, JUDICIAL MEMBER:**

This appeal of the revenue is directed against the order of the CIT(A) -  
7, Chennai dated 26.04.2016 and pertains to Assessment Year 2006-07.

2. The tax effect involved in this appeal is less than Rs.10,00,000/-. Therefore, this Tribunal is of the considered opinion that in view of the circular of the CBDT instructing its officers not to file an appeal before this Tribunal wherever, the tax effect is less than Rs.10,00,000/-, the appeal filed by the revenue is not maintainable before this Tribunal.

3. In view of the above, the appeal of revenue stands dismissed.

Order pronounced on 21<sup>st</sup> September, 2016 at Chennai.

Sd/-

(डि.एस. सुन्दर सिंह)

**(D.S. Sunder Singh)**

लेखा सदस्य/Accountant Member

Sd/-

(एन.आर.एस. गणेशन)

**(N.R.S. Ganesan)**

न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,

दिनांक/Dated, the 21<sup>st</sup> September, 2016.

sp.

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.