

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.1949/Mds/2016

&

C.O. No. 143/Mds/2016

निर्धारण वर्ष/Assessment Year : 2010-11

The Income Tax Officer,
Ward-I,
Puducherry

Smt. S. Anandalakshmi,
Vs. Propx. Lakshmi Transport &
Engineering Works,
No.16, Bharathidasan Nagar,
Mudaliarpet,
Pondicherry.

[PAN: APWPA 7336N]

(Appellant)

(Respondent/ Cross objector)

अपीलार्थी की ओर से/Appellant by : Shri A.V. Sreekanth, JCIT
प्रत्यर्थी की ओर से/Respondent by : Shri K. Balasubramanian, Advocate
सुनवाई की तारीख/Date of Hearing : 30.01.2017
घोषणा की तारीख/Date of Pronouncement : 31.01.2017

आदेश / O R D E R

PER BENCH:

The appeal of the Revenue and Cross Objection by the assessee are directed against common order of the Commissioner of Income Tax

(Appeals)- Puducherry in ITA No. 61 & 62/CIT(A)-PDY/2014-15 dated 16.03.2016 passed u/s. 271(1)(c) and 250 of the Income Tax Act, 1961 (herein after referred as 'the Act').

2. There is a delay of 12 days in filing the appeal by the Revenue. At the time of hearing, the Ld. DR has filed an affidavit explaining the reasons for delay and the Ld. AR has no serious objections for condonation of delay. After hearing the submissions, we are satisfied with sufficient and reasonable cause for filing the appeal belatedly and we, therefore condone the delay and admit the appeal. Similarly, Cross objection filed by the assessee with delay of 8 days and at the time of hearing the Ld. AR explained the reasons and DR has no objections and we find there is a reasonable cause in filing the CO Belatedly and we condone the delay and admit.

3. At the time of hearing, both the parties fairly conceded that 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.

4. The Cross Objections filed by the assessee has become infructuous and dismissed

5. In the result, the appeal for assessment year 2010-11 of the Revenue and Cross Objection by the assessee are dismissed.

Order pronounced on Tuesday, the 31st day of January, 2017 at Chennai.

Sd/-

(संजय अरोड़ा)

(SANJAY ARORA)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(जी. पवन कुमार)

(G. PAVAN KUMAR)

न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई/Chennai,

दिनांक/Dated: 31st January, 2017

JPV

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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