

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'A' BENCH, CHENNAI**

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं  
श्री एस जयरामन, लेखा सदस्य केसमक्ष

**BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND  
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA Nos. : 142,143 & 144/Mds/2017  
निर्धारण वर्ष / Assessment Years :2008-09,2009-10 & 2010-11

The ACIT,  
Central Circle – 3(i/c),  
Coimbatore.

Shri K.K. Sakkariya,  
v. Karavathukudi House,  
Kananthara, Allapar (P.O),  
Perumbavur, Ernakulam,  
Kerala – 683 556.

(अपीलार्थी/Appellant)

PAN: AYPPS6328C  
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri S.V.M. Prasad, CIT

प्रत्यर्थी की ओर से/Respondent by

: Shri S. Sridhar, Advocate

सुनवाई की तारीख/Date of Hearing

: 30.05.2017

घोषणा की तारीख/Date of Pronouncement

: 30.05.2017

**आदेश / O R D E R**

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

These appeal of the Revenue are directed against the common order of the Commissioner of Income Tax (Appeals)-18, Chennai dated 07.10.2016 and pertains to the assessment years 2008-09, 2009-10 & 2010-11.

2. When the appeals are taken for hearing both the Ld. counsel for the assessee Shri S. Sridhar and the Ld. Departmental Representative Shri S.V.M. Prasad submitted that the tax effect involved in these appeal are less than Rs.10 lakhs. In view of the latest circular issued by the Central Board of Direct Taxes (CBDT), instructing its officers not to file an appeal before this Tribunal, wherein the tax effect is less than Rs.10 lakhs, this Tribunal is of the considered opinion that the appeals filed by the Revenue are not maintainable. Accordingly the appeals of the Revenue stands dismissed.

3. In the result, all the appeals of the Revenue stands dismissed.

Order pronounced in the open court on 30<sup>th</sup> May, 2017 at Chennai.

Sd/-

(एस जयरामन)

(S. Jayaraman)

लेखा सदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated, the 30<sup>th</sup> May, 2017.

JR.

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/-

(एन.आर.एस. गणेशन)

(N.R.S. Ganesan)

न्यायिक सदस्य/Judicial Member