

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCH 'B', BANGALORE
BEFORE SHRI A. K. GARODIA, ACCOUNTANT MEMBER
AND
SMT ASHA VIJAYARAGHAVAN, JUDICIAL MEMBER
ITA No.1441 (Bang) 2015
(Assessment year : 2005-06)**

The ACIT, Circle 2 (2) (1),
Bangalore

Appellant

Vs

Shri V. Ananth Kumar,
Prop.: Biligiri Granites,
50/B, 4th Floor,
Vyshanavi Apartments,
4th Cross, New Link Road,
Malleswaram,
Bangalore - 560003
PAN: AFSPK9224K

Respondent

**Assessee by : Shri C. Ramesh, C. A.
Revenue by : Shri H. Ananda, I.R.S.**

**Date of hearing : 19-10-2016
Date of pronouncement: : 03-11-2016**

ORDER

PER SHRI A.K.GARODIA, AM

This is revenue's appeal directed against the order of learned CIT (A), 2, Bangalore dated 02.06.2015 for A. Y. 2005 – 06.

2. Learned DR of the revenue supported the assessment order. Learned AR of the assessee submitted that this appeal filed by the revenue is not maintainable because for the same year against the same order of CIT (A) an appeal was filed by the revenue and the same

was dismissed by the Tribunal in ITA No. 1222/B/2015 dated 06.01.2016. He submitted a copy of this tribunal order. He pointed out that as per this tribunal order, the appeal of the revenue was dismissed for low tax effect in view of Board Circular No. 21/2015 dated 10.12.2015 as per which, appeal of the revenue is not maintainable before the tribunal if tax effect is below Rs. 10 Lacs. He submitted that in any case, this appeal of the revenue should be dismissed as not maintainable for low tax effect also. Learned DR of the revenue had nothing to say in reply.

3. We have considered the rival submissions and we find force in both submissions of the learned AR of the assessee because we find that this appeal of the revenue is not maintainable for both reasons that this appeal is a duplicate appeal because an appeal was filed by the revenue earlier also, which is already dismissed by the tribunal and secondly, the appeal of the revenue is not maintainable on account of low tax effect because the only addition made by the A. O. after reopening the assessment u/s 147 was of Rs. 926,392/- being deduction u/s 10B which has been deleted by CIT (A) and the appeal is filed by the revenue before the tribunal. Hence this is apparent that the tax effect is below Rs. 10 Lacs. We therefore, dismiss the appeal of the revenue for both these reasons and observe that the revenue should take care and should not file duplicate appeals.

4. In the result, the appeal of the revenue is dismissed.

Order pronounced in the open court on the date mentioned on the caption page.

Sd/-
(SMT ASHA VIJAYARAGHAVAN
JUDICAL MEMBER

Place: Bangalore:
D a t e d : 03.11.2016
am*

Sd/-
(A.K. GARODIA)
ACCOUNTANT MEMBER

Copy to :

- 1 Appellant
- 2 Respondent
- 3 CIT(A)-II Bangalore
- 4 CIT
- 5 DR, ITAT, Bangalore.
- 6 Guard file

By order
AR, ITAT, Bangalore

1. श्रुतलेख की तारीख.....
DATE OF DICTATION.....
2. तारीख, जिस पर टाइप किया हुआ मसौदे, संबंधित सदस्य के सामने रखा गया है
DATE ON WHICH TYPED DRAFT IS PLACED BEFORE THE DICTATING MEMBER.....
3. तारीख जिस पर अनुमोदित मसौदे व. निजी सचिव/निजी सचिव के पास वापस आए
DATE ON WHICH THE APPROVED DRAFT COMES TO THE PS/Sr.PS.....
4. घोषणा के लिए आदेश संबंधित सदस्य के सामने रखने की तिथि
DATE ON WHICH THE ORDER IS PLACED BEFORE THE DICTATING MEMBER FOR PRONOUNCEMENT.....
5. आदेश नि.सचिव/व.नि.सचिव के पास वापस आने की तिथि
DATE ON WHICH THE ORDER COMES BACK TO THE PS/Sr.PS.....
- 6 आदेश अपलोड करने की तिथि
DATE OF UPLOADING THE ORDER ON WEBSITE.....
7. अगर अपलोड नहीं किया तो, उसका कारण
IF NOT UPLOADED, FURNISH THE REASON FOR DOING SO.....
8. बेंच लिपिक के पास फाइल जाने की तिथि
DATE ON WHICH THE FILE GOES TO THE BENCH CLERK.....
9. आदेश ज़ेरोक्स/पृष्ठांकन के लिए भेजने की तिथि
DATE ON WHICH ORDER GOES FOR XEROX & ENDORSEMENT.....
10. फाइल मुख्य लिपिक के पास जाने की तिथि
DATE ON WHICH THE FILE GOES TO THE HEAD CLERK.....
11. आदेश पर हस्ताक्षर के लिए फाइल सहायक रजिस्ट्रार के पास जाने की तिथि
THE DATE ON WHICH THE FILE GOES TO THE ASSISTANT REGISTRAR FOR SIGNATURE ON THE ORDER.....
12. अधिकरण आदेश के प्रेषण के लिए फाइल प्रेषण विभाग में जाने की तिथि
THE DATE ON WHICH THE FILE GOES TO DESPATCH SECTION FOR DESPATCH OF THE TRIBUNAL ORDER.....
13. आदेश की प्रेषण की तिथि
DATE OF DESPATCH OF ORDER.....