

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCH ' A '**

**BEFORE SHRI JASON P BOAZ, ACCOUNTANT MEMBER AND
SHRI LALIET KUMAR, JUDICIAL MEMBER**

I.T. A. No.745 to 747/Bang/2018
(Assessment Years : 2011-12 to 2013-14)

Income Tax Officer,
Ward 2, Vijayapur.

.... Appellant.

Vs.

Shri Shivaji Maharaj Credit Co-op. Society Ltd.,
Opp. Laxmi Temple, Main Road,
Vijayapur.

..... Respondent.

Appellant By : Shri Siddappaji, R N Addl. CIT (D.R)
Respondent By : Shri Ashok Kulkarni, Advocate.

Date of Hearing : 24.09.2018.

Date of Pronouncement : 28.09.2018.

O R D E R

Per Shri Jason P Boaz, A.M. :

The above listed appeals at the instance of the Revenue are directed against the respective impugned orders passed by the respective learned Commissioner of Income Tax (Appeals), Belgavi dt.5.12.2017 for Assessment Year 2011-12 to 2013-14.

2. In the above appeals, the tax effect pertaining to the amount disputed by the Revenue is less than the monetary limit of Rs.20 lakhs fixed by the CBDT in Circular NO.03/2018, dt.11.07.2018, which is in supersession of its Circular NO.21/2015 dt.10.12.2015, in relation to filing of appeals before the Income Tax Appellate Tribunal. Taking into consideration the above, and also the fact that the CBDT Circular under reference applies retrospectively even to pending appeals, we hold that the above listed appeals filed by the Revenue are not maintainable and liable to be dismissed *in limine*.

3. In the result, the appeals of the Revenue for Assessment Years 2011-12 to 2013-14 are dismissed. Registry is directed to inform the parties accordingly.

Order pronounced in the open court on the 28th day of Sept.,2018.

Sd/-
(LALIET KUMAR)
Judicial Member

Sd/-
(JASON P BOAZ)
Accountant Member

Bangalore,
Dt.28.09.2018.

*Reddy gp

Copy to :

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

Senior Private Secretary
Income Tax Appellate Tribunal
Bangalore.