

**IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH, BENGALURU**

**BEFORE SHRI N.V.VASUDEVAN, JUDICIAL MEMBER  
and  
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER**

ITA No.747/Bang/2017  
(Assessment year: 2005-06)

Asst. Commissioner of Income-tax,  
Circle 3(1)(1),  
Bengaluru. ... Appellant

Vs.

M/s.Indo Spanish Tasty Foods Pvt. Ltd.  
Plot No.78-81, KIADB Industrial Ara,  
Kunigal,  
Tumkur Dist. -572130 ... Respondent

**AND**

Cross Objn.No.45/Bang/2017  
(In ITA No.747/Bang/2017)  
(Assessment year: 2005-06)  
(By the assessee)

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Assessee by : Smt. Sree Nandini Das, Addl.CIT(DR)  
Revenue by : Shri Narendra Jain, CA.

Date of hearing : 01/10/2018  
Date of pronouncement : 01/10/2018

**ORDER**

**Per INTURI RAMA RAO, JM :**

The instant appeal is directed against the order of the learned Commissioner of Income-tax(Appeals), Bengaluru-12, Bengaluru, dated 17/01/2017 for the assessment year 2005-06

2. It is stated before us that the tax effect in this case case is less than Rs. 20 lakhs and therefore the Circular No. 3/2018 dated 11.07.2018 issued by the Central Board of Direct Taxes (CBDT) in exercise of its power vested under Sec. 268A(1) of the Income-tax Act comes into play wherein, the monetary limit for filing the appeals by the Revenue before the ITAT and various High Courts as

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well as Apex Court are revised with an object of reducing the tax litigation. Vide para 3 of the said circular (supra) it is stated that in cases where the tax effect in the appeals to be filed before the Appellate Tribunal does not exceed Rs. 20 lakhs, appeals should not be filed. Thus taking note of CBDT Circular No. 03/2018, dated 11/07/2018 and considering the fact that the tax effect in the instant appeal is less than Rs. 20 lakhs, the present appeal deserves to be dismissed as not pressed/not maintainable. However, we make it clear that the issues raised in the instant appeal are left open to be examined in the appropriate proceedings, if arise, in future. At the same time we also make it clear that if the appeal fall in any of the exceptions referred to in the above said CBDT Circular, the Revenue is at liberty to move an application for recalling the order if so advised.

2. Accordingly, in the light of CBDT circular No.03/2018 dated 11/07/2018 the appeal stands dismissed.

3. Learned AR of the assessee did not press the cross objection. Accordingly, the cross objection is dismissed as not pressed.

*Order pronounced in the open court on 1<sup>st</sup> October 2018*

sd/-

**(N.V.VASUDEVAN)**  
**JUDICIAL MEMBER**

Place : Bengaluru.

D a t e d : 01/10/2018

*srinivasulu, sps*

**Copy to :**

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

sd/-

**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

By order

Senior Private Secretary  
Income-tax Appellate Tribunal  
Bangalore