

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

**BEFORE SHRI SUNIL KUMAR YADAV, JUDICIAL MEMBER
and
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER**

IT(TP)A No.225/Bang/2015
(Assessment year: 2010-11)

Deputy Commissioner of Income-tax,
Circle 7(1)(2),
Bengaluru. ... Appellant

Vs.

M/s.VWR Lab Products Pvt. Ltd.
2nd Floor, Front Wing, Brigade Towers,
No.135/12, Brigade Road,
Bengaluru-560 025. ... Respondent
PAN:AACCV 3080 E

Appellant by : Shri C.H.Sundar Rao, CIT.
Respondent by : Shri Manju Prasad, Advocate.

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

O R D E R

Per INTURI RAMA RAO, AM :

The instant appeal is directed against the assessment order dated 27/01/2015 passed u/s 143(3) r.w.s. 144C(13) of the Income-tax Act, 1961 [hereinafter referred to as 'the Act' for short] for the assessment year 2005-06

2. It is stated before us that the tax effect in this 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 Act comes into play wherein, the monetary limit for filing the appeals by the Revenue before the ITAT and various High Courts as 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

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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.

Order pronounced in the open court on 10th October, 2018

Sd/-
(SUNIL KUMAR YADAV)
JUDICIAL MEMBER

Place : Bengaluru.
D a t e d : 10/10/2018
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

Assistant Registrar
Income-tax Appellate Tribunal
Bangalore