

IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH : BANGALORE

BEFORE SHRI N.V. VASUDEVAN, JUDICIAL MEMBER
AND SHRI A.K. GARODIA, ACCOUNTANT MEMBER

ITA No.2215/Bang/2017
Assessment year : 2013-14

The Income Tax Officer, Ward 2, Kalaburagi.	Vs.	M/s. Mangal Reality, A2 & A3, S.S. Patil Complex, SB Temple Road, Khuba Plots, Kalaburagi. PAN: AATFM 0683J
APPELLANT		RESPONDENT

Appellant by	:	Shri Smt. Sree Nandini Das, Addl.CIT(DR)(ITAT), Bengaluru.
Respondent by	:	Shri Sreehari Kutsa, CA

Date of hearing	:	11.10.2018
Date of Pronouncement	:	11.10.2018

ORDER

Per N.V. Vasudevan, Judicial Member

This is an appeal by the revenue against the order dated 22.09.2017 of the CIT(Appeals), Gulbarga pertaining to assessment year 2013-14.

2. Admittedly, the tax effect in this appeal by the revenue is less than Rs.20 lakhs. In view of the CBDT Circular No.3/2018 dated 11.07.2018, the revenue cannot file appeals before the Tribunal where the tax effect is less than Rs.20 lakhs. Since the tax effect in the present appeal is less than Rs.20 lakhs, this appeal of the revenue is liable to be dismissed as not maintainable. Accordingly, the appeal of the revenue is dismissed.

3. In the result, the revenue's appeal is dismissed.

Pronounced in the open court on this 11th day of October, 2018.

Sd/-

(A.K. GARODIA)
Accountant Member

Sd/-

(N.V. VASUDEVAN)
Judicial Member

Bangalore,
Dated, the 11th October, 2018.

/ Desai Smurthy /

Copy to:

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

By order

Assistant Registrar
ITAT, Bangalore.