

IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH : BANGALORE

BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT
AND SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

ITA No.1122/Bang/2013
Assessment years : 2004-05

Dy. Commissioner of Income-tax, Central Circle-2(3), Bengaluru.	Vs.	Sri Abdul Salam, Baith Us Sherina, Behind Showkath Manzil, Chokkabbettu Suratkal. PAN : AESPI 6208D.
APPELLANT		RESPONDENT

CO No.18/Bang/2014
Assessment year : 2004-05
By Assessee

Revenue by	:	Shri Dilip, Advocate Jr. Standing Counsel to Shri K.V Arvind, Sr. Standing Counsel
Assessee by	:	Shri S.V Ravishankar, Advocate

Date of hearing	:	14-11-2018
Date of Pronouncement	:	16-11-2018

ORDER

Per Bench

This appeal is filed by the revenue against the order dated 20th March, 2013 of the CIT(Appeals), Mysore pertaining to assessment year 2004-05. The assessee has filed Cross-objection against the very same order of the CIT(A).

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 appeal 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 view of the dismissal of the Revenue's appeal, the Cross-objection is also dismissed as infructuous.

4. In the result, the revenue's appeal and the Cross-objection of the assessee are dismissed.

Pronounced in the open court on this **16th** day of **November, 2018**.

Sd/-

Sd/-

(INTURI RAMA RAO)
Accountant Member

(N.V. VASUDEVAN)
Vice President

Bangalore,
Dated, the 16th November, 2018.

/ vms /

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.

1. Date of Dictation
2. Date on which the typed draft is placed
before the dictating Member
3. Date on which the approved draft comes to Sr.P.S
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4. Date on which the fair order is placed
before the dictating Member
5. Date on which the fair order comes back to the Sr. P.S.
.....
6. Date of uploading the order on
website.....
7. If not uploaded, furnish the reason for doing so
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8. Date on which the file goes to the Bench Clerk
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endorsement.....
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11. The date on which the file goes to the Assistant Registrar for
signature on the order
12. The date on which the file goes to dispatch section for
dispatch of the Tribunal Order
13. Date of Despatch of Order.
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