

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.2039/Bang/2018
Assessment year : 2011-12

The Income Tax Officer, Ward 1, Chitradurga.	Vs.	M/s. Vidya Poultry Farm, H R Road, Molkalmuru, Dist. Chitradurga. PAN: AADFV 5885H
APPELLANT		RESPONDENT

Appellant by	:	Dr. D.V. Pradeep Kumar, Addl.CIT(DR)(ITAT), Bengaluru.
Respondent by	:	Shri V. Srinivasan, Advocate

Date of hearing	:	13.11.2018
Date of Pronouncement	:	16.11.2018

ORDER

Per N.V. Vasudevan, Vice President

This appeal is by the revenue against the order dated 26.03.2018 of the CIT(Appeals), Davangere for the assessment year 2011-12.

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 16th day of November, 2018.

Sd/-

(INTURI RAMA RAO)
Accountant Member

Sd/-

(N.V. VASUDEVAN)
VICE PRESIDENT

Bangalore,
Dated, the 16th November, 2018.

/ Desai Smurthy /

Copy to:

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

By order

Assistant Registrar,
ITAT, Bangalore.