

**IN THE INCOME TAX APPELLATE TRIBUNAL  
BANGALORE BENCH ' A '**

**BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT AND  
SHRI JASON P BOAZ, ACCOUNTANT MEMBER**

I.T. (T.P) A. No.619/Bang/2016  
(Assessment Year : 2011-12)

Income Tax Officer,  
Ward 3(1)(4), Bangalore.

.... Appellant.

Vs.

M/s. iPass India Pvt. Ltd.,  
Level 5, Prestige Lolitaire,  
No.6, Brunton Road, Bangalore-560 037

..... Respondent.

Appellant By : Shri C.H. Sundar Rao, CIT (D.R)  
Respondent By : Shri Chavali Narayan, C.A.

Date of Hearing : 26.11.2018.

Date of Pronouncement : 27.11.2018.

**ORDER**

**Per Shri Jason P Boaz, A.M. :**

This appeal at the instance of the Revenue is directed against the final order of assessment passed by the ITO, Ward 3(1)(4), Bangalore u/s.143(3) r.w.s. 144C of the Income Tax Act, 1961 (in short 'the Act') dt.29.01.2016 for Assessment Year 2011-12.

2. The learned Departmental Representative for Revenue submits that in this appeal, the tax effect pertaining to the amount disputed by the Revenue is less than the monetary limit of Rs.20 lakhs fixed by the

CBDT in Circular No.03/2018, dt.11.07.2018, which is in supersession of its Circular No.21/2015 dt.10.12.2015, in relation to filing of appeals before the Income Tax Appellate Tribunal. Taking into consideration the above, and also the fact that the CBDT Circular under reference applies retrospectively even to pending appeals, we hold that the above listed appeal filed by the Revenue is not maintainable and liable to be dismissed *in limine*.

3. In the result, the above appeal of the Revenue for Assessment Year 2005-06 is dismissed. Registry is directed to inform the parties accordingly.

Order pronounced in the open court on 27<sup>th</sup> Nov., 2018.

Sd/-  
**(N.V. VASUDEVAN)**  
Vice President

Sd/-  
**(JASON P BOAZ)**  
Accountant Member

Bangalore,  
Dt.27.11.2018.

\*Reddy gp

Copy to :

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

Asst. Registrar  
Income Tax Appellate Tribunal  
Bangalore.