

**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.A. No.2097/Bang/2018  
(Assessment Year : 2013-14)

Income Tax Officer,  
Ward 4(2)(1), Bangalore.

.... Appellant.

Vs.

M/s.ITI Employees Co-operative Credit Society Ltd.,  
North Avenue,Doorvaninagar,  
Bangalore-560 016

..... Respondent.

Appellant By : Smt. Srinandini Das, Addl. CIT (D.R)  
Respondent By : Shri S. Ramasubramanian, Advocate.

Date of Hearing : 26.11.2018.

Date of Pronouncement : 27.11.2018.

**O R D E R**

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

This appeal at the instance of the Revenue is directed against the order passed by the Commissioner of Income Tax (Appeals)-7, Bangalore dt.8.5.2018 for Assessment Year 2013-14.

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 2013-14 is dismissed. Registry is directed to inform the parties accordingly.

Order pronounced in the open court on 27th 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.