

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

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

ITA No.2481/Bang/2018
Assessment year : 2015-16

The Income-tax Officer, Ward-1, Bidar.	Vs.	Shailendra Kishan Rao Hivare, No.9-6-20, C/o PANDE Dall Mill Gandhi Gunk Bidar. PAN: ABSPH 2833Q.
APPELLANT		RESPONDENT

Appellant by	:	Dr. P.V Pradeep Kumar, Addl. CIT
Respondent by	:	Shri Lakshmi G, C.A

Date of hearing	:	10-12-2018
Date of Pronouncement	:	21-12-2018

ORDER

Per N.V. Vasudevan, Vice President

This is an appeal by the revenue against the order dated 29-06-2018 of the CIT(Appeals), Gulbarga pertaining to assessment year 2015-16.

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 **21st** day of **December, 2018**.

Sd/-
(JASON P BOAZ)
Accountant Member

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

Bangalore,
Dated, the 21st December, 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