

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

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

I.T.A. No.2123/Bang/2016  
(Assessment Year : 2007-08)

Deputy Commissioner of Income Tax,  
Circle 4(1)(2), Room No. 230,  
2<sup>nd</sup> Floor, BMTC Building,  
80 Feet Road, 6<sup>th</sup> Block,  
Koramangala, Bangalore-560 095.

.... Appellant.

Vs.

M/s. McMIL Systems Pvt. Ltd.,  
No.C-9, KSSIDC Industrial Estate,  
Yelahanka, Bangalore-560 064.

..... Respondent.

**PAN : AACCM 1613 N**

C.O. No.46/Bang/2017  
(Assessment Year : 2007-08)

M/s. McMIL Systems Pvt. Ltd.,  
Bangalore-560 064.

**PAN : AACCM 1613 N**

.... Appellant.

Vs.

Asst. Commissioner of Income Tax,  
Circle -12(1),  
Bangalore.

..... Respondent.

Revenue By : Shri. K. N. Dhandapani, JCIT  
Assessee By : Shri K. R. Vasudevan, Advocate.

Date of Hearing : 7.2.2019.

Date of Pronouncement : 13.03.2019.

**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)-III, Bangalore dt.16.12.2010 for Assessment Year 2007-08. The assessee has filed Cross Objections w.r.t. Revenue's appeal.

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*.

**Assessee's Cross Objections in C.O. No.46/Bang/2016**

3. In view of our order (supra) dismissing Revenue's appeal for Assessment Year 2007-08 in limine and observing that the assessee's

Cross Objections (C.O.) support the impugned order of the CIT(A) dated 16.12.2010 for Assessment Year 2007-08, the assessee's C.O. is rendered infructuous and is accordingly dismissed.

4. In the result, both Revenue's appeal for Assessment Year 2007-08 and assessee's Cross Objections are dismissed.

Order pronounced in the open court on 13<sup>th</sup> March, 2019.

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

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

Bangalore,  
Dated : 13.03.2019.  
/NS/\*

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.