

**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.1511/Bang/2018
(Assessment Year : 2010-11)

Income Tax Officer,
Ward – 5(2)(3),
Bangalore.

.... Appellant.

Vs.

Shri. T. P. Shihabuddin,
Hotel Majestic Enterprises,
No.10, Tank Road, Subhashnagar,
Bangalore-560 009.

PAN : ACIPS 8863 K

..... Respondent.

Appellant By : Shri. C. H. Sundar Rao, CIT
Respondent By : None

Date of Hearing : 11.07.2019.

Date of Pronouncement : 12.07.2019.

ORDER

Per 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)-5, Bangalore dt.28.02.2018 for Assessment Year 2010-11.

2. The learned Departmental Representative for Revenue filed a letter from the Assessing Officer (AO) dated 03.05.2019 stating that in this appeal, the tax effect pertaining to the amount disputed by the

Revenue; at Rs.19,39,765/- 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, Revenue's appeal for Assessment Year 2010-11 is dismissed. Registry is directed to inform the parties accordingly.

Order pronounced in the open court on 12th July, 2019.

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

Sd/-
(JASON P BOAZ)
Accountant Member

Bangalore,
Dt. 12.07.2019.

*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.