

**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.624/Bang/2019
(Assessment Year : 2016-17)

Deputy Commissioner of Income Tax,
Circle - 1, Kalaburagi.

.... Appellant.

Vs.

Shri. Daulatray Marnur,
2 909, Sedam Road, GDA Layout,
Veerendrapatil Nagar,
Gulbarga -585 105.

..... Respondent.

Revenue By : Dr. P. V. Pradeep Kumar, Addl. CIT(DR)(ITAT), Bengaluru
Appellant By : Shri. Shreehari Kusta, CA

Date of Hearing : 19.08.2019.

Date of Pronouncement : 21.08.2019.

ORDER

Per Jason P Boaz, Accountant Member :

This appeal at the instance of the Revenue is directed against the orders passed by the Commissioner of Income Tax (Appeals), Gulbarga, dt.24.01.2019 for Assessment Year 2016-17.

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.50 lakhs fixed by the

CBDT in Circular No.17/2019, dt.08.08.2019, which is in supersession of its Circular No. 03/2018, dt.11.07.2018 and Amendment dated 20.08.2018, 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 appeals filed by the Revenue are not maintainable and liable to be dismissed *in limine*.

3. In the result, the above appeal of the Revenue for Assessment Year 2016-17 is dismissed as withdrawn. Registry is directed to inform the parties accordingly.

Order pronounced in the open court on 21st August, 2019.

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

Sd/-
(JASON P BOAZ)
Accountant Member

Bangalore,
Dt. 21.08.2019.
*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.