

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

**BEFORE SHRI JASON P BOAZ, ACCOUNTANT MEMBER AND
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

I.T.A. No.2577/Bang/2017
(Assessment Year : 2010-11)

Assistant Commissioner of Income Tax (TDS),
Circle – 2(1),
Bengaluru.

.... Appellant.

Vs.

Indian Institute of Management,
Bannerghatta Road, Bilekahalli,
Bengaluru.

Appellant By : **Smt. P. Renuga Devi, Addl.CIT(DR)(ITAT), Bengaluru.**
Respondent By : **Shri. Nitin Surana, CA**

Date of Hearing : **28.08.2019.**

Date of Pronouncement : **28.08.2019.**

O R D E R

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),13, Bengaluru, dt.18.09.2017 for Assessment Year 2010-11.

2. The learned Departmental Representative for Revenue submitted 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 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 28th August, 2019.

Sd/-
(PAVAN KUMAR GADALE)
Judicial Member

Sd/-
(JASON P BOAZ)
Accountant Member

Bangalore,
Dt. 28.08.2019.
*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.