

IN THE INCOME TAX APPELLATE TRIBUNAL

“A” BENCH : BANGALORE

BEFORE SHRI N. V. VASUDEVAN, VICE PRESIDENT AND

SHRI ARUN KUMAR GARODIA, ACCOUNTANT MEMBER

IT(TP)A No. 422/Bang/2015
Assessment Year : 2010 – 11

DCIT, Circle – 1 (1 (1), Bangalore.	vs.	M/s Auto Desk India Pvt. Ltd., A4, A – Wing, 2 nd Floor, Divyashree Chambers, Langford Road, Bengaluru. PAN: AABCA6924B
APPELLANT		RESPONDENT
Assessee by	:	Smt. Tanmayee Rajkumar, Advocates
Revenue by	:	Smt. Vandana Sagar, CIT (DR)
Date of hearing	:	26.08.2019
Date of Pronouncement	:	28.08.2019

ORDER

Per Shri A. K. Garodia, Accountant Member

This appeal is filed by the revenue

2. At the very outset, Learned AR of the assessee submitted that out of total TP adjustment made by the AO of Rs. 550,24,304/-, such adjustment made in respect of Software Development Segment is of Rs. 61,29,962/- only and in this regard, our attention was drawn to page 23 of the order of TPO where the segment wise detail of Rs. 550,24,304/- is available. Thereafter, she pointed out that in the grounds raised by the revenue, all grounds raised are regarding Software Development Segment only and therefore, the tax effect in the appeal of the revenue is below Rs. 50 Lacs and hence, this appeal is not maintainable because of low tax effect as per latest CBDT instructions. In reply, learned DR of the revenue had nothing to say. Accordingly, the appeal of the revenue is dismissed because of low tax effect.

3. In the result, the appeal of the revenue is dismissed.

Order pronounced in the open court on the date mentioned on the caption page.

Sd/-

(N. V. VASUDEVAN)
VICE PRESIDENT

Sd/-

(ARUN KUMAR GARODIA)
Accountant Member

Bangalore,

Dated, the 28th August, 2019.

/MS/

Copy to:

1. Appellant
2. Respondent
3. CIT
4. CIT (A)
5. DR, ITAT, Bangalore
6. Guard file

By order

Assistant Registrar,
Income Tax Appellate Tribunal,
Bangalore.