

**IN THE INCOME TAX APPELLATE TRIBUNAL  
BANGALORE BENCH 'A', BANGALORE**

**BEFORE SHRI A. K. GARODIA, ACCOUNTANT MEMBER  
AND  
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**ITA Nos. 988 to 990(Bang) 2019  
(Assessment years : 2011 – 12 to 2013 – 14)**

The ACIT (TDS) Circle – 1 (1),  
Bangalore.

Appellant

Vs

M/s. Abhishek Developers,  
No. 41, Mantri House,  
Vittal Malya Road,  
Bangalore – 560001.  
**TAN. BLRA01940B**

Respondent

**Assessee by : Shri V. Srinivasan, Advocate  
Revenue by : Shri Ujjal Kumar, JCIT DR**

**Date of hearing : 07 – 08 – 2019  
Date of pronouncement : 28 – 08 – 2019**

**ORDER**

**PER BENCH:**

These three appeals are filed by the revenue and these are directed against a combined order of learned CIT (A) – 13, Bangalore dated 08.02.2019 for A. Ys. 2011 – 12 to 2013 – 14. All these three appeals were heard together and are being disposed of by way of this common order for the sake of convenience.

2. At the very outset, it was pointed out by the bench that the tax effect in each of these three appeals is below the minimum amount of tax effect as per latest CBDT instructions and therefore, these appeals are not maintainable because of low tax effect. The bench pointed out that as per the order of CIT (A), the amount of tax demanded is Rs. 13,56,121/-, 22,58,893/- and Rs. 15,71,745/- respectively. In reply, learned DR of the revenue had nothing to say. Hence, we dismiss these three appeals of the revenue because of low tax effect. This is

settled position of law by now that even in case of a combined order, tax effect of each appeal has to be seen separately and the CBDT instruction is applicable to pending appeals also.

3. In the result, all three appeals of the revenue are dismissed.

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

Sd/-  
(PAVAN KUMAR GADALE)  
Judicial Member

Sd/-  
(ARUN KUMAR GARODIA)  
Accountant Member

Bangalore,  
Dated, the 28<sup>th</sup> August, 2019.  
/MS/

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

By order

Assistant Registrar,  
Income Tax Appellate Tribunal,  
Bangalore.