

IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES “ A ” BENCH: BANGALORE
**BEFORE SHRI A.K. GARODIA, ACCOUNTANT MEMBER
AND
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

ITA No.1433/Bang/2018
(Assessment Year: 2012-13)

Dy. Commissioner of Income Tax, Central Circle 1(1), Bangalore.	Vs.	Shri Rohini R Manohar, No.403, Ashiyana Apartment, 6 th A Cross, RMV Extension, Sadashivanagar, Bangalore-560 080 PAN APSPM 1015J
(Appellant)		(Respondent)

Appellant By: Shri C.H. Sundar Rao, CIT (D.R)

Respondent By: None.

Date of Hearing :	05.09.2019
Date of Pronouncement :	06.09.2019

ORDER

PER SHRI PAVAN KUMAR GADALE, JM :

The Revenue has filed an appeal against the order of Commissioner of Income Tax (Appeals)-11, Bangalore passed u/s. 153C r.w.s. 143(3) and 250 of the Income Tax Act, 1961.

2. At the time of hearing, it was brought to the knowledge of the Bench the tax effect in the appeal is below Rs.50 lakhs therefore covered by CBDT Circular No.17/2019 Dt.8.8.2019. We find as per the CBDT Circular No.17/2019 Dt.8.8.2019, no appeal shall be filed by the Revenue before the Tribunal where the

tax effect is below Rs.50 lakhs. In the present case, the Assessing Officer has raised a tax demand excluding interest under Section 143(3) vide order dt.24.03.2016 of Rs.49,29,368 which is not disputed and the learned CIT (Appeals) has granted relief and also ld. DR has accepted the low tax effect. Further the Circular of the CBDT is also applicable to the pending cases. Accordingly, the tax demand raised by the Revenue authorities is below Rs.50 lakhs and circular is applicable to the pending appeals. Hence we dismiss the Revenue's appeal on maintainability and low tax effect.

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

Order pronounced in the open court on 6th Sept., 2019.

Sd/-

(A.K. GARODIA)
ACCOUNTANT MEMBER

Sd/-

(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Dated: 06.09.2019.

*Reddy GP

Copy to

i)The Appellant	ii)The Respondent	iii)CIT (Appeals)
iv) Pr. CIT	v)DR, ITAT, Bangalore	vi)Guard File

By order

Assistant Registrar
Income-tax Appellate Tribunal
Bangalore