

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES : "C", BANGALORE**

**BEFORE SHRI A.K.GARODIA, ACCOUNTANT MEMBER
AND**

SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

**ITA No.3419(Bang)/2018
(Assessment Year : 2013-14)**

The Deputy Commissioner of Income tax,
Circle-2(1)(1),BMTC Building, Koramangala,
Bangalore.

Appellant

Vs

Smt. Alka Dev,
No.6301/632, 11th Main Road, HAL II Stage,
Indiranagar,
Bangalore560 008
Pan No. AEPPD4792K

Respondent

**Revenue by : Smt. R.Premi, JCIT
Appellant by : Shri Nitish Ranjan, CA**

Date of hearing : 11-09--2019

Date of pronouncement : 13-09-2019

ORDER

PER SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

This appeal has been filed by the Revenue against order of the Ld.CIT(A)-2, Bangalore dated 29.02.2016 for the Assessment Year 2013-14.

2. At the time of hearing, it was brought to the knowledge of the Bench the tax effect in the appeal is below Rs.50.00 lakhs therefore,

covered by CBDT Circular No.17/2019 dated 08-08-2019. We find as per the CBDT Circular No.17/2019 dated 08-08-2019, no appeal shall be filed by Revenue before the Tribunal where the tax effect is below Rs.50.00 lakhs. In the present case, the Id.AR filed letter and order giving effect to the CIT(A)'s order disclosing the relief granted by the Id.CIT(A) where the tax effect is below Rs.50.00 lakhs, which is not disputed by the Id.DR. 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.50.00 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, the appeal filed by the revenue is dismissed.

Order pronounced in the open court on 13-09-2019

Sd/-
(A.K.GARODIA)
ACCOUNTANT MEMBER

Dated: 13-09-2019

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Copy of the Order forwarded to:

- 1.Appellant;
- 2.Respondent;
- 3.CIT;
- 4.CIT(A);
5. DR
6. ITO (TDS)
- 7.Guard File

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

By Order
Asst. Registrar

