

IN THE INCOME TAX APPELLATE TRIBUNAL

“A” BENCH : BANGALORE

BEFORE SHRI ARUN KUMAR GARODIA, ACCOUNTANT MEMBER AND
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

IT(TP)A No. 56/Bang/2015
Assessment Year : 2010-11

The Deputy Commissioner of Income Tax, Circle – 5 (1) (2), Bangalore.	Vs.	M/s. Netscout Systems Software India Pvt. Ltd. (Formerly Network General Software India Pvt. Ltd.), 'Embassy Icon', Ground Floor, No. 3, Infantry Road, Bangalore – 560 001. PAN: AAICS0944E
APPELLANT		RESPONDENT

Assessee by	:	Shri Chavali Narayan, CA
Revenue by	:	Shri Shahnawaz-ul-Rahman, JCIT (DR)

Date of hearing	:	04.09.2019
Date of Pronouncement	:	13.09.2019

ORDER

Per Shri A.K. Garodia, Accountant Member

This appeal is filed by the revenue and the same is directed against the order of Id. CIT(A)-IV, Bangalore dated 14.11.2014 for Assessment Year 2010-11.

2. Various grounds are raised by the revenue but it was pointed out by the bench in the beginning that the tax effect in the present case is below Rs. 50 Lakhs and therefore, as per recent instructions of CBDT, this appeal of revenue is not maintainable because of low tax effect. The bench pointed out that as per para 3A of Form No. 36 filed by the revenue, the income reported by the assessee in the return of income is Rs. 2,96,48,541/- and as per para 3B of Form No. 36, the assessed income is Rs. 4,05,56,082/- and hence, the total addition made by the AO is of Rs. 1.09 Crores. The bench pointed out that even if the entire addition is deleted by Id. CIT(A) and the revenue is in appeal against entire such deletion, then also the resultant tax effect of the appeal of

the revenue will be less than Rs. 50 Lakhs and therefore, the appeal of the revenue is not maintainable. In reply, the Id. DR of revenue had nothing to say and accordingly, we dismiss the appeal of the revenue because of low tax effect.

3. In the result, the appeal filed by the revenue is 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 13th September, 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.