

**IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH : BANGALORE**

**BEFORE SHRI B.R BASKARAN, ACCOUNTANT MEMBER
AND SMT. BEENA PILLAI, JUDICIAL MEMBER**

Sl. No	ITA / CO No.	A.Y.	APPELLANT / CROSS OBJECTOR	RESPONDENT
1 2 3	327/ Bang/2012 328/Bang/2012 329/Bang/2012	2006-07 2007-08 2008-09	The Dy. Commissioner of Income Tax, Central Circle 2(1), Bengaluru.	Shri R.V Devraj No.50, Sree Sanjeeveni Fort, 'C' Street, Kalasipalyam, Bengaluru. PAN - AAJPD 7401 K
4	1334/ Bang/2016	2011-12	The Asst. Commissioner of Income Tax (E) Circle - 1, Bengaluru.	M/s Karnataka Housing Board, III Floor, Cauvery Bhavan, Kempe Gowda Road, Bengaluru. PAN - AAAJK 0398 K

Appellants by	:	Ms. Neera Malhotra, CIT (DR)
Respondents by	:	S/Shri/Smt./Ms B.R Sudheendra, Advocate, Smt. Sheetal Borkar, Advocate and Smt. Prathiba R, Advocate

Date of hearing	:	17.09.2019
Date of Pronouncement	:	17.09.2019

ORDER

PER BENCH:

All the appeals filed by the Revenue are directed against the orders passed by the Id CIT(A) in the respective hands of the assesseees and they relate to the asst. years mentioned in the caption against each of the parties.

2. At the outset, the ld counsels appearing for the assessee submitted that the tax effect involved in the issues contested by the Revenue does not exceed 50 lakhs in each of these appeals. Accordingly it was submitted that the Revenue is precluded from pursuing these appeals as per Circular No.17/2019 dated 8/8/2019 issued by Central Board of Direct Taxes, which has been clarified by CBDT as applicable to all pending appeals, vide its Instruction dated 20/8/2019. Accordingly, the Ld A.Rs submitted that both these appeals are required to be dismissed in limine.

3. The ld DR did not object to the submissions made by the counsels for the assessee.

4. Accordingly we dismiss all the appeals of the Revenue in limine. However liberty is given to the Revenue to move application for recall of the order(s), if it is found that the tax effect involved on the issues disputed in the appeals is more than 50 lakhs or if it is found that the issues contested therein fall in the category of exceptions prescribed by the CBDT Circular or subsequently.

5. In the result, all the appeals of the Revenue are dismissed.

Order pronounced in the open court on **17th September, 2019.**

Sd/-
(BEENA PILLAI)
JUDICIAL MEMBER

Sd/-
(B.R BASKARAN)
ACCOUNTANT MEMBER

Bangalore,
Dated, the 17th September, 2019.

/Vms/

Copy to:

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

By order

Assistant Registrar
ITAT, Bangalore.

1. Date of Dictation
2. Date on which the typed draft is placed
before the dictating Member
3. Date on which the approved draft comes to Sr.P.S
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before the dictating Member
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