

IN THE INCOME TAX APPELLATE TRIBUNAL

“C” BENCH : BANGALORE

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

ITA No. 1052/Bang/2019
Assessment Year : 2015-16

The Income Tax Officer, Ward – 1 (1) (3), Bangalore.	Vs.	M/s. Bangalore Airport Hotel Ltd., Alphaz, Administration Block, Kempegowda International Airport, Bangalore – 560 300. PAN: AABCL2550N
APPELLANT		RESPONDENT
Assessee by	:	None
Revenue by	:	Smt. R. Premi, JCIT (DR)
Date of hearing	:	11.09.2019
Date of Pronouncement	:	20.09.2019

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)-1, Bangalore dated 11.02.2019 for Assessment Year 2015-16.

2. The grounds raised by the revenue are as under.

“1. The order of the Learned CIT (Appeals), in so far as it is prejudicial to the interest of revenue, is opposed to law and the facts and circumstances of the case.

2. On the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in deleting the addition of Rs. 97,03,661/- made by the Assessing Officer on account of interest income earned on fixed deposits made with the Bank..

3. For these and such other grounds that may be urged at the time of hearing, it is humbly prayed that the order of the Ld. CIT (A) be reversed and that of the Assessing Officer be restored.

4. The appellant craves leave to add, to alter, to amend or delete any of the grounds that may be urged at the time of hearing of appeal.”

3. None appeared on behalf of the assessee on the appointed date of hearing. But since it was found that this appeal of revenue is not maintainable because of low tax effect, the appeal of the revenue was heard ex-parte qua the assessee. At the very beginning, it was pointed out by the bench to the Id. DR of revenue that in the Form No. 36 filed by the revenue itself, the tax effect in the appeal of the revenue is computed at Rs. 29,98,431 and hence, as per the recent notification issued by the CBDT, this appeal of the revenue is not maintainable because of low tax effect. In reply, the Id. DR of revenue had nothing to say. Hence, we dismiss the appeal of the revenue because of low tax effect.

4. 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 20th 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.