

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCH ' B '**

**BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT AND
SHRI B. R. BASKARAN, ACCOUNTANT MEMBER**

IT(TP)A. Nos. 360 and 1411/Bang/2015
(Assessment Years : 2010-11 and 2011-12)

Deputy Commissioner of Income Tax
(International Taxation),
Circle 1(1), Room No.604,
6th Floor, R. P. Bhavan,
Nrupathunga Road,
Bengaluru.

.... Appellant.

Vs.

M/s. J & P Coats,
C/o. Delloitte Haskins & Sells,
Auchorage II,
100/2, Richmond Road,
Bengaluru-560 001.

PAN : AAACJ 3713 G

..... Respondent.

Revenue By : Ms. Neera Malhotra, CIT-DR(ITAT), Bengaluru
Appellant By : Shri. J. Surya Narayan, Advocate

Date of Hearing : 23.09.2019.

Date of Pronouncement : 23.09.2019.

O R D E R

Per N. V. Vasudevan, Vice President:

IT(TP)A No.360/Bang/2015 is an appeal by the Revenue against
the final order of the assessment dated 14.01.2015 of the

Dy. Commissioner of Income Tax (International Taxation), Bengaluru, passed under section 143(3) r.w.s. 144C of the Income Tax Act, 1961 (Act), in relation to Assessment Year 2010-11.

2. **IT(TP)A No.1411/Bang/2015** is also an appeal by the Revenue against the final order of assessment dated 16.10.2015 of the Dy. Commissioner of Income Tax (International Taxation), Bengaluru, passed under section 143(3) r.w.s. 144C of the Act, in relation to Assessment Year 2011-12.

3. It is not in dispute before us that the tax effect pertaining to the amount disputed by the Revenue in these appeals is less than the monetary limit of Rs.50 lakhs fixed by the CBDT in Circular No.17/2019, dt.08.08.2019, which is in supersession of its Circular No. 03/2018, dt.11.07.2018, in relation to filing of appeals before the Income Tax Appellate Tribunal. Taking into consideration the above, and also the fact that the CBDT Circular under reference applies retrospectively even to pending appeals, we hold that the above listed appeals filed by the Revenue are not maintainable and are liable to be dismissed *in limine*.

4. In the result, the above appeals of the Revenue for Assessment Years 2010-11 and 2011-12 are dismissed.

Order pronounced in the open court on 23rd September, 2019.

Sd/-
(B. R. BASKARAN)
Accountant Member

Sd/-
(N.V. VASUDEVAN)
Vice President

Bangalore,
Dt. 23.09.2019.

*NS

Copy to :

1	Appellant	4	CIT(A)
2	Respondent	5	DR. ITAT, Bangalore
3	CIT	6	Guard File

Asst. Registrar
Income Tax Appellate Tribunal
Bangalore.