

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

**BEFORE SHRI B.R.BASKARAN, ACCOUNTANT MEMBER
AND**

SHRI BEENA PILLAI, JUDICIAL MEMBER

**ITA No.115(Bang)/2018
(Assessment Year : 2010-11)**

The Asst. Commissioner of Income tax,
Circle-4(1)(2),BMTC Building, Koramangala,
Bangalore.

Appellant

Vs

M/s MHM Holdings Pvt.Ltd.,
No.52, Basappa Road, Shantinagar,
Bangalore560 027
Pan No. AAVBCM6614L

Respondent

**Revenue by : Dr.Palani Kumar, Addl.CIT
Appellant by : Smt. Soumya, K. Advocate**

Date of hearing : 09-10-2019

Date of pronouncement : 10-10-2019

ORDER

PER SMT. BEENA PILLAI, JUDICIAL MEMBER

This appeal has been filed by Revenue against order of Ld.CIT(A)-4,
Bangalore dated 27.10.2017 for Assessment Year 2010-11.

2. We have considered rival submissions by both sides.

3. As per latest notification issued by CBDT, no appeal is to be filed before Tribunal, if tax effect is below Rs.50.00 Lakhs and since in present case, tax effect of alleged issue is below Rs.50.00 Lakhs, appeal of revenue is not maintainable due to low tax. This is by now settled position of law that CBDT instruction is applicable to pending appeals. Hence, we dismiss the Revenue's appeal on non-maintainability due to low tax effect.

4. In the result, appeal filed by revenue is dismissed.

Order pronounced in the open court on 10-10-2019.

Sd/-
(B.R.BASKARAN)
ACCOUNTANT MEMBER

Dated: 10-10-2019

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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/-
(BEENA PILLAI)
JUDICIAL MEMBER

By Order
Asst. Registrar

