

IN THE INCOME TAX APPELLATE TRIBUNAL

“A” BENCH : BANGALORE

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

ITA Nos. 794 to 796/Bang/2017
Assessment Years : 2009-10 to 2011-12

The Assistant Commissioner of Income tax, Circle – 2 (1) (2), Bangalore.	Vs.	M/s. EFD Induction Pvt. Ltd., # 16, C & D, KIADB Industrial Area, Attibele, Bangalore – 560 107. PAN: AAACE3219Q
APPELLANT		RESPONDENT
Assessee by	:	Shri H.V. Gowthama, CA
Revenue by	:	Shri Shahnawaz-ul-Rahman, JCIT (DR)
Date of hearing	:	05.09.2019
Date of Pronouncement	:	18.10.2019

ORDER

Per Shri A.K. Garodia, Accountant Member

These three appeals are filed by the revenue and these are directed against three separate orders of Id. CIT(A)-2, Bangalore all dated 14.12.2016 for Assessment Years 2009-10, 2010-11 and 2011-12. All these appeals were heard together and are being disposed of by way of this common order for the sake of convenience.

2. At the very outset, it was submitted by Id. AR of assessee that in all these three appeals, the tax effect is below Rs. 50 Lakhs per year and hence, these appeals of revenue are not maintainable because of low tax effect as per the latest CBDT instructions. The Id. DR of revenue could not show that the tax effect is not less than Rs. 50 Lakhs in any of these three years.
3. We have considered the rival submissions. We find that in Assessment Year 2009-10, the income declared by the assessee in the return of income is Rs. 567.74 Lakhs whereas the assessed income is Rs. 610.58 Lakhs. Hence even if the entire addition is deleted and revenue is in appeal for entire such deletion then also the tax effect is bound to be below Rs. 50 Lakhs. Similarly, in Assessment Year 2010-11, the returned income is Rs. 152.77 Lakhs and

the assessed income is Rs. 231.88 Lakhs and hence, in this year also, the tax effect is bound to be below Rs. 50 Lakhs. In Assessment Year 2011-12, the returned income is Rs. 792.65 Lakhs and the assessed income is Rs. 830.57 Lakhs and hence, in this year also the tax effect is below Rs. 50 Lakhs and therefore, all these three appeals of revenue are not maintainable because of low tax effect and are dismissed accordingly.

4. In the result, all the three appeals filed by the revenue are 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 18th October, 2019.
/MS/

Copy to:
1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore
6. Guard file

By order

Assistant Registrar,
Income Tax Appellate Tribunal,
Bangalore.