

**IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, BENGALURU**

**BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER
and
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

ITA No.1312/Bang/2019
(Assessment year: 2015-16)

Asst. Commissioner of Income-tax,
Circle 6(3)(1),
Bengaluru. ... Appellant

Vs.

Shri M.Kiran Kumar,
No.179, 6th C Main, HMT Layout,
R.T.Nagar,
Bengaluru-560032. ... Respondent
PAN:ACUPK6119J

Appellant by : Smt. R.Premi, JCIT(DR(
Respondent by : Shri V.Srinivasan, Advocate

Date of hearing: 18/11/2019
Date of pronouncement: 19/11/2019

O R D E R

Per PAVAN KUMAR GADALE, JM :

The Revenue has filed an appeal against the order of Commissioner of Income Tax (Appeals), Bangalore-6, Bangalore passed u/s. 143(3) and 250 of the Income Tax Act, 1961.

2. At the time of hearing, it was brought to the knowledge of the Bench the tax effect in the appeal is below Rs.50 lakhs therefore covered by CBDT Circular No.17/2019 Dt.8.8.2019. We find as per the CBDT Circular No.17/2019 Dt.8.8.2019, no appeal shall be filed by the Revenue before the Tribunal where the tax effect is below Rs.50 lakhs. In the present case, the

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Assessing Officer has raised a demand under Section 143(3) vide order dt.13.12.2017 of Rs.36,84,517/- (excluding interest which is not disputed and the learned CIT (Appeals) has granted relief. Further the Circular of the CBDT is also applicable to the pending cases. Accordingly, the tax demand raised by the Revenue authorities is below Rs.50 lakhs and circular is applicable to the pending appeals. Hence, we dismiss the Revenue's appeal on maintainability and low tax effect.

Order pronounced in the open court on 19th November, 2019.

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

Place : Bengaluru
Date : 19/11/2019
srinivasulu, sps

Copy to :

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

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

By order

Assistant Registrar
Income-tax Appellate Tribunal
Bangalore