

**IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH : BANGALORE**

**BEFORE SHRI B.R BASKARAN, ACCOUNTANT MEMBER AND
SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA No.151/Bang/2019
Assessment year : 2014-15

The Dy. Commissioner of Income-tax, Circle-1, Bellari.	Vs.	M/s S.L.V Steels & Alloys Pvt. Ltd., Regd. Off: T.S No.969/3A, W.No.10, Bommanahal Road, Bellari-583 101. Factory : Nemakal Village, Bommanahal Mandal, Ananthapuram (Dist) (A.P), PAN : AAMCS 2344 G.
APPELLANT		RESPONDENT

Appellant by	:	Smt. P Renuga Devi, JCIT (DR)
Respondent by	:	None

Date of hearing	:	25.11.2019
Date of Pronouncement	:	25.11.2019

ORDER

Per B.R Baskaran, Accountant Member

The appeal filed by the Revenue is directed against the order passed by the Id CIT(A) in the hands of the assessee and it relate to the asst. year 2014-15.

2. At the outset, the Id counsels appearing for the assessee submitted that the tax effect involved in the issues contested by the Revenue does not exceed 50 lakhs in this appeal. Accordingly it was submitted that the Revenue is precluded from pursuing this

appeal as per Circular No.17/2019 dated 8/8/2019 issued by Central Board of Direct Taxes, which has been clarified by CBDT as applicable to all pending appeals, vide its Instruction dated 20/8/2019. Accordingly, the Ld A.R submitted that the appeal is required to be dismissed in limine.

3. The ld DR did not object to the submission made by the counsel for the assessee.

4. Accordingly we dismiss the appeal of the Revenue in limine. However liberty is given to the Revenue to move application for recall of the order, if it is found that the tax effect involved on the issues disputed in the appeal is more than 50 lakhs or if it is found that the issues contested therein fall in the category of exceptions prescribed by the CBDT Circular or subsequently.

5. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the Open Court on **25th November, 2019.**

Sd/-
(Beena Pillai)
Judicial Member

Sd/-
(B.R Baskaran)
Accountant Member

Bangalore,
Dated, 25th November, 2019.

/ vms /

Copy to:

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

By order

Asst. Registrar, ITAT, Bangalore.

1. Date of Dictation
2. Date on which the typed draft is placed
before the dictating Member
3. Date on which the approved draft comes to Sr.P.S
.....
4. Date on which the fair order is placed
before the dictating Member
5. Date on which the fair order comes back to the Sr.
P.S.
6. Date of uploading the order on
website.....
7. If not uploaded, furnish the reason for doing so
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8. Date on which the file goes to the Bench Clerk
.....
Dictation note enclosed
9. Date on which order goes for Xerox &
endorsement.....
10. Date on which the file goes to the Head Clerk
.....
11. The date on which the file goes to the Assistant
Registrar for signature on the order
.....
12. The date on which the file goes to dispatch section for
dispatch of the Tribunal Order
13. Date of Despatch of Order.
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14. Dictation note enclosed
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