

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES : “A”, BANGALORE**

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

SMT. BEENA PILLAI, JUDICAL MEMBER

**ITA No.1534(Bang)/2019
(Assessment Year : 2017-18)**

The Deputy Commissioner of Income tax,
Circle-1(1)(1),HMT Bhavan, Bellary Road,
Bangalore-560 032.

Appellant

Vs

M/s ANZ Operations & Technology Pvt.Ltd.
RMZ Ecoworld CAMPUS, 5A,Ground Floor,
4-9, Sarjapur, Marathahalli Outer Ring Road,
Varthur Hobli,
Bangalore-560 103.
Pan No.BLRAO7007A

Respondent

**Revenue by : Shri Sunil Kumar Agrwal, Addl.CIT
Appellant by : Smt Shreya, L. CA**

**Date of hearing : 18-11-2019
Date of pronouncement : 18-11-2019**

ORDER

PER SMT BEENA PILLAI, JUDICIAL MEMBER:

This appeal has been filed by the revenue against order of the
Ld.CIT(A)-13, Bangalore dated 25.03.2019 for the Assessment Year
2017-18.

2. We have considered the rival submissions. We find that against return of income filed by the assessee, Ld.AO computed interest u/s 200A vide intimation dated 05-12-2017 and 02-02-2017 amounting to Rs.10,29,620/- and Rs.12,27,820/-. This levy u/s 200A has been deleted by Ld. CIT(A), against which revenue is in appeal. As per the latest notification issued by CBDT, no appeal is required to be filed before the Tribunal, if the tax effect is below Rs.50.00 Lakhs and since in the present case, the 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 and hence, appeal of revenue is dismissed due to low tax effect.

3. We also note that if revenue is able to establish existence of any exceptional circumstances, the appeal would be recalled.

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

Order pronounced in the open court on 18-11-2019

Sd/-

(B.R.BASKARAN)
ACCOUNTANT MEMBER

Dated: 18-11-2019

***am**

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