

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

**BEFORE SHRI A.K.GARODIA, ACCOUNTANT MEMBER
AND**

SMT. BEENA PILLAI, JUDICIAL MEMBER

**IT(TP)A No.299(Bang)/2015
(Assessment Year : 2010-11)**

The Deputy Commissioner of Income tax,
Circle-1(1)(1),BMTc Building, Koramangala,
Bangalore.

Appellant

Vs

M/s Avnet India Pvt.Ltd.,
No.402, 4th Floor, RMZ Infinity Tower-B,
No.3, Old Madras Road,
Bangalore560 016
Pan No. AACCA0481G

Respondent

**Revenue by : Ms. Neera Malhotra, CIT,DR
Appellant by : Shri Padamchand Khincha, CA**

Date of hearing : 07-11--2019

Date of pronouncement : 15-11-2019

ORDER

PER SMT. BEENA PILLAI, JUDICIAL MEMBER

This appeal has been filed by the revenue against order of the Ld.DCIT, Bangalore dated 23-01-2015 for the Assessment Year 2010-11.

2. We have considered rival submissions by both sides.

3. Ld.CIT,DR filed before us computation of tax effect in present case amounting to Rs.5,59,812/-. 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. In present appeal, admittedly, tax effect is less than Rs.50.00 lakhs. 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 15-11-2019

Sd/-
(A.K.GARODIA)
ACCOUNTANT MEMBER

Dated: 15-11-2019

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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