

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

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

**SHRI BEENA PILLAI, JUDICIAL MEMBER**

**ITA No.1441(Bang)/2017  
(Assessment Year : 2009-10)**

The Deputy Commissioner of Income tax,  
Circle-4(2)(1), III Floor,  
BMTc Building, Koramangala,  
Bangalore.

Appellant

**Vs**

Shri P.Vijaydeva Reddy,  
No.9, Behind Sandhya Tent,  
Venkateshwara Layout, Madivala,  
Bangalore-560 068  
Pan No. ABLPR5978C

Respondent

**Revenue by : Shri K.N.Dhandapani, Addl.CIT  
Appellant by : Shri S. Ramasubramanian, CA**

**Date of hearing : 12-12-2019**

**Date of pronouncement : 13-1-2019**

**ORDER**

**PER SMT. BEENA PILLAI, JUDICIAL MEMBER**

This appeal has been filed by Revenue against order of Ld.CIT(A)-4,  
Bangalore dated 24-02-2017 for Assessment Year 2009-10.

2. We have considered rival submissions by both sides.

3. 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. Hence, we dismiss revenue's appeal on non-maintainability due to low tax effect. We also grant liberty to revenue to prefer miscellaneous petition, in the event, it is established that the issue involved in present appeal falls into exception carved out by CBDT.

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

Order pronounced in the open court on 13-12-2019.

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

Dated: 13-12-2019

**\*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

