

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH : BANGALORE**

**BEFORE SHRI A. K. GARODIA, ACCOUNTANT MEMBER
AND SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA No.2151/Bang/2018
Assessment year : 2007-08

Income Tax Officer, Ward 4(2)(1), Bengaluru.	Vs.	M/s. Sai Teja Associates, No. 513, 16 th Cross, Pai Layout, Benniganahalli, 1 st Main Road, Bengaluru. PAN : AAYFS 0664 C
APPELLANT		RESPONDENT

Revenue by	:	Shri. Manjeet Singh, Addl. CIT (DR)(ITAT), Bengaluru
Assessee by	:	Shri. Pranav Krishna, Advocate

Date of hearing	:	17.12.2019
Date of Pronouncement	:	18.12.2019

ORDER

Per Beena Pillai, Judicial Member

This appeal is filed by the Revenue and the same is directed against the order of the CIT(A)-11, Bengaluru, dated 26.04.2018 for Assessment Year 2007-08.

2. The learned Departmental Representative for Revenue submitted that in this appeal, the tax effect pertaining to the amount disputed by the Revenue is less than the monetary limit of Rs.50

lakhs fixed by the CBDT in Circular No.17/2019, dt.08.08.2019, which is in supersession of its Circular No.03/2018 dt.11.07.2018 and Amendment dated 20.08.2018, in relation to filing of appeals before the Income Tax Appellate Tribunal. Taking into consideration the above, and also the fact that the CBDT Circular under reference applies retrospectively even to pending appeals, we hold that the above listed appeal filed by the Revenue is not maintainable and liable to be dismissed *in limine*.

3. In the result, Revenue's appeal for Assessment Year 2007-08 is dismissed. Registry is directed to inform the parties accordingly.

Pronounced in the open court on the date mentioned on the caption page.

Sd/-
(A. K. GARODIA)
Accountant Member

Sd/-
(BEENA PILLAI)
Judicial Member

Bangalore.
Dated: 18th December, 2019.
/NS/*

Copy to:

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

By order

Assistant Registrar,
ITAT, Bangalore.