

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

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

<b>Sl. No</b>	<b>ITA / CO No.</b>	<b>A.Y.</b>	<b>APPELLANT / CROSS OBJECTOR</b>	<b>RESPONDENT</b>
1	127/ Bang/2016	2007-08	The Asst. Commissioner of Income Tax, Circle-1(2)(1), Bengaluru.	Shri V Sandesh, S/o Shri Venkataswamy, No.23, 3 <sup>rd</sup> Cross, Lingaiah Palya, Muniswamappa Road, Ulsoor, Bengaluru-560 008.  <b>PAN - BDIPS 9841 M</b>
2	128/ Bang/2016	2007-08	The Asst. Commissioner of Income Tax, Circle-1(2)(1), Bengaluru.	Shri V Santhosh, S/o Shri Venkataswamy, No.23, 3 <sup>rd</sup> Cross, Lingaiah Palya, Muniswamappa Road, Ulsoor, Bengaluru-560 008.  <b>PAN - BUOPS 9345 H</b>

Appellants by	:	Shri Manjeet Singh, Addl. CIT (DR)
Respondents by	:	Shri V Srinivasan, Advocate

Date of hearing	:	1.1.2020
Date of Pronouncement	:	2.1.2020

**ORDER**

**PER B.R BASKARAN, ACCOUNTANT MEMBER :**

Both the appeals filed by the Revenue are directed against the orders passed by the 1d CIT(A) in the respective hands of the

assesseees and they relate to the asst. years mentioned in the caption against each of the parties.

2. At the outset, the ld counsel appearing for the assesseees submitted that the tax effect involved in the issues contested by the Revenue does not exceed 50 lakhs in each of these appeals. Accordingly it was submitted that the Revenue is precluded from pursuing these appeals 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.Rs submitted that both these appeals are required to be dismissed in limine.

3. The ld DR did not object to the submissions made by the counsels for the assesseees.

4. Accordingly we dismiss both the appeals of the Revenue in limine. However liberty is given to the Revenue to move application for recall of the order(s), if it is found that the tax effect involved on the issues disputed in the appeals 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, both the appeals of the Revenue are dismissed.

Order pronounced in the open court on **2<sup>nd</sup> January, 2020.**

Sd/-  
**(BEENA PILLAI)**  
**JUDICIAL MEMBER**

Bangalore,

Dated, the 2<sup>nd</sup> January, 2020.

Sd/-  
**(B.R BASKARAN)**  
**ACCOUNTANT MEMBER**

/Vms/

Copy to:

1. Appellant (s) / Cross Objector(s)
2. Respondent(s)
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.
6. Guard file

By order

Assistant Registrar, ITAT, Bangalore

1. Date of Dictation .....
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