

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH : BANGALORE
BEFORE SHRI B.R BASKARNA , ACCOUNTANT MEMBER
AND
SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA 1281 to 1285/Bang/2019

A. Ys: 2009 – 10 to 2013 – 14

Assistant Commissioner of Income Tax, TDS Circle – 1(1), Bangalore.	Vs.	M/s Apple India Private Ltd., 19 Floor, Concorde Tower 'C', UB City, No. 24, Vittal Mallya Road, Bangalore – 560 001. PAN NO: AABCA1906H
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Respondent by	:	Shri. Manjeet Singh, Addl.CIT
Appellant by	:	Shri. Sanjay Mehta, CA

Date of Hearing	:	01.01.2020
Date of Pronouncement	:	07.01.2020

ORDER

PER BENCH

These appeals are filed by Revenue common order dated 25/03/2019 passed by Ld.CIT(A)-13, Bengaluru, for Assessment Years 2009-10 to 2013-14.

2. Both parties submitted that tax effect pertaining to amount disputed by Revenue is less than monetary limit of Rs.50 lakhs fixed by 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 Income Tax Appellate Tribunal.

2.1. Revenue has placed on record request for withdrawing aforesaid appeals vide letters dated 06/11/2019 by ITO (HQ-1) and 09/09/2019 by ACIT TDS Circle 1(1).

3. Taking into consideration the above, and also the fact that 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*.

In the result, Revenue's appeals for years under consideration stands dismissed.

Order pronounced in open court on 07th January, 2020.

Sd/-

(B. R. BASKARAN)
ACCOUNTANT MEMBER

Dated: 07th January, 2020.

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

Assistant Registrar