

IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH : BANGALORE

BEFORE SHRI N.V VASUDEVAN, VICE PRESIDNET AND
SHRI B.R BASKARAN, ACCOUNTANT MEMBER

IT(TP)A No.274/Bang/2016

Assessment year : 2011-12

The Dy. Commissioner of Income-tax, Circle-2(1)(2), Bengalur.	Vs.	M/s EF Information Systems Pvt. Ltd., No.9, 3 rd Floor, Salarpuria Cambridge Mall, Cambridge Layout, Bengaluru-560 008. PAN – AACCE 0126 G
APPELLANT		RESPONDENT

Assessee by	:	Shri Muzaffar Hussain, CIT (DR)
Revenue by	:	Shri Kanchan Koushal, C.A

Date of hearing	:	08.01.2020
Date of Pronouncement	:	10.01.2020

ORDER

Per B.R Baskaran, Accountant Member

The appeal filed by the Revenue is directed against the order passed by the ld DRP-1, Bengaluru dated 4/11/2015 and it relate to the asst. year 2011-12.

2. At the outset, the ld counsel appearing for the Revenue submitted that the tax effect involved in the issue contested by the Revenue does not exceed 50 lakhs in this appeal. Accordingly it was submitted that the Revenue is precluded from pursuing this appeal 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 this appeal is required to be dismissed in limine.

3. Accordingly we dismiss the appeal 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 appeal 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.

4. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open court on **10th January, 2020.**

Sd/-

Sd/-

(N.V Vasudevan)
Vice President

(B.R Baskaran)
Accountant Member

Bangalore,
Dated, 10th **January**, 2019.

/ vms /

Copy to:

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

By order

Asst. Registrar, ITAT, Bangalore

1. Date of Dictation
2. Date on which the typed draft is placed before the dictating Member
3. Date on which the approved draft comes to Sr.P.S
4. Date on which the fair order is placed before the dictating Member
5. Date on which the fair order comes back to the Sr. P.S.
6. Date of uploading the order on website.....
7. If not uploaded, furnish the reason for doing so
8. Date on which the file goes to the Bench Clerk
9. Date on which order goes for Xerox & endorsement.....
10. Date on which the file goes to the Head Clerk
11. The date on which the file goes to the Assistant Registrar for signature on the order
12. The date on which the file goes to dispatch section for dispatch of the Tribunal Order
13. Date of Despatch of Order.