

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

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

ITA No. 1987/Bang/2016
Assessment Year : 2007 – 08

Assistant Commissioner of Income – tax, Central Circle – 2 (2), Room No. 317, 3 <sup>rd</sup> Floor, C. R. Building, Queen’s Road, Bengaluru – 560 001.	<b>Vs.</b>	M/s. GMR Energy Ltd., SKIP House, 25/1, Museum Road, Bengaluru – 560 025.  <b>PAN NO : AA ACT8420A</b>
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Ms. Neera Malhotra, CIT – DR
<b>Respondent by</b>	:	Sri. Sunil Jain, C.A

Date of hearing	:	09.01.2020
Date of Pronouncement	:	10.01.2020

**ORDER**

**PER BEENA PILLAI JUDICIAL MEMBER**

This appeal is filed by Revenue against the order passed by Ld. CIT(A) – 11, Bengaluru, dated 20/08/2016 for Assessment Year 2007 – 08.

**2.** Ld. CIT DR 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. In support, she submitted calculation of tax effect, that comes to Rs.14,99,881/-.

**3.** 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*.

**In the result, Revenue's appeal for year under consideration stands dismissed.**

Order Pronounced in open court on 10<sup>th</sup> January, 2020.

**Sd/-**  
**(B. R. BASKARAN)**  
**Accountant Member**

**Sd/-**  
**(BEENA PILLAI)**  
**Judicial Member**

Bangalore.  
Dated: 10<sup>th</sup> January, 2020.

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

By order

Assistant Registrar,  
ITAT, Bangalore.