

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

**BEFORE SHRI A. K. GARODIA, ACCOUNTANT MEMBER AND
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

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|---------------------------|
| ITA No.1420/Bang/2017 |
| Assessment year : 2012-13 |

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| The Income Tax Officer (E), Ward – 1, Mangaluru. | Vs. | M/s. Ursuline Franciscan Congregation, Somarpann, Deralakatte, Mangaluru. PAN : AAATU 0491 M |
| APPELLANT | | RESPONDENT |
| Revenue by | : | Shri. Sunil Kumar Agarwal, Addl. CIT |
| Assessee by | : | Smt. Soumya Krishnamoorthy, Advocate |
| Date of hearing | : | 25.11.2019 |
| Date of Pronouncement | : | 29.01.2020 |

ORDER

Per A. K. Garodia, AM

This appeal is filed by the Revenue and the same is directed against the order of learned CIT(A), Mangaluru, dated 13.03.2017, for Assessment Year 2012-13.

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 2012-13 is dismissed.

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

Sd/-
(PAVAN KUMAR GADALE)
Judicial Member

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

Bangalore.

Dated: 29th January, 2020.

/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.