

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

BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT
AND
SHRI A.K.GARODIA , ACCOUNTANT MEMBER

ITA No.2561(Bang)/2018
Assessment year : 2014-15

The DCIT, BMTC Depot. Koramanagala, Bangalore-560 095	Vs.	M/s Kirloskar Electric Company Ltd. PB No.5555, Malleshwaram, Bangalore-560 055 PAN No.AABCK2721Q
APPELLANT		RESPONDENT

Appellant by	:	Shri Manjeet Singh, Addl.CIT
Respondent by	:	Shri Sachin Mehta, CA.

Date of hearing	:	11-02-2020
Date of Pronouncement	:	12-02-2020

ORDER

Per N.V. Vasudevan, Vice President:

This appeal is by the revenue against the order dated 20.01.2016 of the CIT(Appeals)-12, Bangalore for the assessment year 2014-2015.

2. Admittedly, the tax effect in this appeal by the revenue is less than Rs.50 lakhs. In view of the CBDT in Circular No.17/2019, dated 08.08.2019, the revenue cannot file appeals before the Tribunal where the tax effect is less than Rs.50 lakhs. Since the tax effect in the present appeal is less than Rs.50 lakhs, this appeal of the

revenue is liable to be dismissed as not maintainable. Accordingly, the appeal of the revenue is dismissed.

3. In the result, the revenue's appeal is dismissed.

Pronounced in the open court on this 12th day of February, 2020.

Sd/-
(A.K.GARODIA)
ACCOUNTANT MEMBER

Sd/-
(N.V. VASUDEVAN)
VICE PRESIDENT

Bangalore,
Dated : 12th February, 2020.

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Copy to:

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

By order

Assistant Registrar,
ITAT, Bangalore.