

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCH ' B '**

**BEFORE SHRI A. K. GARODIA, ACCOUNTANT MEMBER AND
SMT. BEENA PILLAI, JUDICIAL MEMBER**

I.T.A. No.163/Bang/2017
(Assessment Year : 2012-13)

DCIT, Circle – 1(2)(1),
Bengaluru.

.... Appellant.

Vs.

M/s. Confederation of Real Estate Developers Association of India,
No. 607 & 608, 6th Floor,
No. 84, Barton Centre, M. G. Road,
Bengaluru – 560 001.

PAN : AAAAK1173D

..... Respondent.

Assessee By : Shri Mukesh P Shet, C. A.
Revenue By : **Shri Shahnawazul Rahman, JCIT**

Date of Hearing : 12.02.2020.

Date of Pronouncement : 14.02.2020.

O R D E R

Per A. K. Garodia, A.M. :

This appeal at the instance of the Revenue is directed against the order passed by the CIT(A) – 1, Bengaluru, dt. 02.09.2016 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 is dismissed.

Order pronounced in the open court on the date mentioned on the caption page.

Sd/-
(BEENA PILLAI)
Judicial Member

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

Bangalore,
Dt. 14.02.2020.

*NS

Copy to :

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

Asst. Registrar
Income Tax Appellate Tribunal
Bangalore.