

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

**BEFORE SHRI B.R BASKARAN, ACCOUNTANT MEMBER AND  
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

ITA No.3128/Bang/2018
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Assessment year : 2012-13
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M/s Brady Company India Pvt. Ltd., No.26P, Survey No.41, Konappana Agrahara, Begur Hobli, Electronic City, Phase-2, Bengaluru-560 100.  PAN – AACCB 8163 A	Vs.	The Asst. Commissioner of Income-tax, Circle-1(1)(2), Bengaluru.
APPELLANT		RESPONDENT

ITA No.3380/Bang/2018
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Assessment year : 2012-13
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The Dy. Commissioner of Income-tax, Circle-1(1)(2), Bengaluru.	Vs.	M/s Brady Company India Pvt. Ltd., No.76, 77 & 78, 2 <sup>nd</sup> Floor, Cyber Park, Electronics City, Phase-1, Doddathogur, Hosur Road, Bengaluru-560 100.  PAN – AACCB 8163 A
APPELLANT		RESPONDENT

CO No.01/Bang/2019

Assessment year : 2012-13

M/s Brady Company India Pvt. Ltd., No.26P, Survey No.41, Konappana Agrahara, Begur Hobli, Electronic City, Phase-2, Bengaluru-560 100.  PAN – AACCB 8163 A	Vs.	The Dy. Commissioner of Income-tax, Circle-1(1)(2), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri Chavali Narayan C.A & Smt. Vidya, Advocate
Revenue by	:	Shri Praddep Kumar, CIT & Smt. R Premi, JCIT (DR)

Date of hearing	:	05.02.2020
Date of Pronouncement	:	18.02.2020

## **ORDER**

### ***Per Bench :***

The cross appeals filed by the parties and the cross-objection filed by the assessee are directed against the order passed by Id CIT(A)-1, Bengaluru, for asst. year 2012-13.

2. At the time of hearing the Id DR submitted that the tax effect involved in the issues contested by the Revenue is less than 50 lakhs. 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.

3. Since it is stated that the appeal of revenue shall be hit by the monetary limits prescribed by the CBDT in its Circular, referred above, for preferring appeals before the Tribunal, we dismiss the appeal of the Revenue in limine. However liberty is given to the Revenue to move application for recall of the order, 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. The Ld A.R appearing for the assessee submitted that in the event that the Department appeal is dismissed on account of tax effect, the assessee shall withdraw its appeal and cross-objection. The assessee also moved a letter dated 5<sup>th</sup> Feb, 2020 in this regard.

5. Since we have held that the Revenue appeal is not maintainable in view of the CBDT Circular referred above, we dismiss the appeal of the Revenue in limine. Accordingly the appeal and the Cross-objection filed by the assessee are dismissed as not pressed.

6. In the result, the appeal of the Revenue is dismissed in limine and the appeal and Cross-objection of the assessee is dismissed as not pressed.

Order pronounced in the open court on **18<sup>th</sup> February, 2020.**

**Sd/-  
(Pavan Kumar Gadale)  
Judicial Member**

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

Bangalore,  
Dated, the 18<sup>th</sup> February, 2020.  
/Vms/

Copy to:

1. Appellant (s) / Cross Objector(s)
2. Respondent(s)
3. CIT
4. CIT(A)
5. 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  
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8. Date on which the file goes to the Bench Clerk  
.....  
Dictation note enclosed
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.  
.....
14. Dictation note enclosed  
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