

IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH : BANGALORE

BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT
AND SHRI B.R. BASKARAN, ACCOUNTANT MEMBER

ITA No.2507/Bang/2019
Assessment year : 2016-17

The Deputy Commissioner of Income Tax, Circle 1(1)(2), Bangalore.	Vs.	M/s. Baljees Hotels & Real Estates Pvt. Ltd., No.11, Park Road, Shivaji Nagar, Bangalore – 560 051. PAN: AAACB 9199C
APPELLANT		RESPONDENT

CO No.4/Bang/2020 [in ITA No.2507/Bang/2019]
Assessment year : 2016-17

The Deputy Commissioner of Income Tax, Circle 1(1)(2), Bangalore.	Vs.	M/s. Baljees Hotels & Real Estates Pvt. Ltd., No.11, Park Road, Shivaji Nagar, Bangalore – 560 051. PAN: AAACB 9199C
CROSS OBJECTOR		RESPONDENT

Revenue by	:	Shri Priyadarshi Mishra, Jt.CIT(DR)(ITAT), Bengaluru.
Assessee by	:	Shri R.B. Krishna, Advocate

Date of hearing	:	18.02.2020
Date of Pronouncement	:	18.02.2020

ORDER

Per N.V. Vasudevan, Vice President

This appeal is by the revenue against the order dated 30.9.2019 of the CIT(Appeals)-I, Bengaluru for the assessment year 2016-17.

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. The CO by the assessee was not pressed and the same is dismissed.

3. In the result, the revenue's appeal and the CO by the assessee are dismissed.

Pronounced in the open court on this 18th day of February, 2020.

Sd/-
(B R BASKARAN)
ACCOUNTANT MEMBER

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

Bangalore,
Dated, the 18th February, 2020.

/ Desai Smurthy /

Copy to:

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

By order

Assistant Registrar,
ITAT, Bangalore.