

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

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

I.T.A. No.1093/Bang/2019
(Assessment Year: 2014 – 15)

ITO, ward 1 (1)(3),
Bengaluru.

.... Appellant.

Vs.

M/s. Aviators India Pvt. Ltd.,
No. 1310, 13th Floor,
Brigade Towers,
Bengaluru – 560 034.

PAN : AABCA4499H

..... Respondent.

Assessee By : Shri Pranav Krishna, Advocate
Revenue By : Shri Manjeet Singh, Addl. CIT

Date of Hearing : 05.02.2020.

Date of Pronouncement : 20.02.2020.

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. 12.02.2019.

2. The learned Departmental Representative for Revenue submitted that in this appeal, the tax effect pertaining to the amount disputed by the Revenue is only Rs. 46,11,564/- which 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/-
(N. V. VASUDEVAN)
Vice President

Sd/-
(ARUN KUMAR GARODIA)
Accountant Member

Bangalore,

Dated, the February, 2020.

/MS/

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

By order

Assistant Registrar,
Income Tax Appellate Tribunal,
Bangalore.