

IN THE INCOME TAX APPELLATE TRIBUNAL
‘A’ BENCH : BANGALORE
BEFORE SHRI. CHANDRA POOJARI, ACCOUNTANT MEMBER
AND
SMT. BEENA PILLAI, JUDICIAL MEMBER

ITA 3327/Bang/2018
Assessment Year : 2014 – 15

Deputy Commissioner of Income Tax, Circle – 6(2) (1), Room No. 317, 3 rd Floor, BMTc Building, 80ft Road, Koramangala, Bangalore – 560 095.	Vs.	Ms. Trusha Rajesh Patel, No. 6, 2 nd Main Road, Sharadamba Temple Street, Jalahalli, Bangalore – 560 013. PAN NO : AMSPP 5602 M
APPELLANT		RESPONDENT

Appellant by	:	Shri. Manjeet Singh, Addl. CIT – DR
Respondent by	:	Shri. Narendra Kumar J Jain, Advocate

Date of Hearing	:	19-02-2020
Date of Pronouncement	:	24-02-2020

ORDER

PER BEENA PILLAI, JUDICIAL MEMBER

This appeal at the instance of the Revenue is directed against the orders passed by the Commissioner of Income Tax (Appeals), Bengaluru, dt. 03-09-2018 for Assessment Year 2014 – 15.

2. The learned Departmental Representative for Revenue submits 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 appeals filed by the Revenue are not maintainable and liable to be dismissed *in limine*.

3. In the result, the above appeal of the Revenue for Assessment Year 2014 – 15 is dismissed as withdrawn. Registry is directed to inform the parties accordingly.

Order pronounced in the open court on 24th February, 2020.

Sd/-
(CHANDRA POOJARI)
Accountant Member

Sd/-
(BEENA PILLAI)
Judicial Member

Bangalore,
Dated, the 24th February, 2020.
/MK/

Copy to:

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

By order

Assistant Registrar,
Income Tax Appellate Tribunal.
Bangalore.