

IN THE INCOME TAX APPELLATE TRIBUNAL

‘A’ BENCH : BANGALORE

BEFORE SHRI. CHANDRA POOJARI, ACCOUNTANT MEMBER

AND

SMT. BEENA PILLAI, JUDICIAL MEMBER

IT(TP)A 338/Bang/2015

Assessment Year : 2010 – 11

Deputy Commissioner of Income Tax, Circle – 6(1) (1), 14/3, 4 th Floor, Rastrothana Bhavan, (Opp. RBI), Nrupathunga Road, Bangalore – 560 001.	Vs.	M/s. Sigma Aldrich Chemicals Pvt. Ltd., No. 12, Bommasandra, Jigni Link Road, Bommasandra Industrial Area, Bangalore – 560 100. PAN NO : AAHCS 1882 L
APPELLANT		RESPONDENT

&

CO 117/Bang/2015

(in IT(TP)A 338/Bang/2015

Assessment Year : 2010 – 11

M/s. Sigma Aldrich Chemicals Pvt. Ltd., No. 12, Bommasandra, Jigni Link Road, Bommasandra Industrial Area, Bangalore – 560 100. PAN NO : AAHCS 1882 L	Vs.	Deputy Commissioner of Income Tax, Circle – 6(1) (1), No. 14/3, R. P. Bhavan, 4 th Floor, Rastrothana Bhavan, (Opp. RBI), Nrupathunga Road, Bangalore – 560 001.
APPELLANT		RESPONDENT

Appellant by	:	Ms. Neera Malhotra, CIT – DR
Respondent by	:	Shri. Tata Krishna, Advocate

Date of Hearing	:	18-02-2020
Date of Pronouncement	:	25-02-2020

ORDER

PER BEENA PILLAI, JUDICIAL MEMBER

Present cross appeals have been filed by assessee as well as revenue against order dated 13/01/16 passed by Ld. DCIT, Circle – 6(1) (1), Bangalore for assessment year 2010 – 11.

2. The Ld. CIT DR vide her letter filed today in court submits that in revenue appeal, tax effect pertaining to the amount disputed by the Revenue is less than monetary limit of Rs.50 lakhs (i.e. Rs. 45,51,180/-) fixed by 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. She placed reliance on letter for showing appeal is below monetary limit. Taking into consideration the above, and also the fact that 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. Cross Objection filed against the same order it becomes as infructuous.

4. As above appeal of Revenue is dismissed as withdrawn, Cross Objection by assessee stands dismissed as infructuous.

Accordingly, both revenue as well as assessee's appeal stands dismissed.

In the result appeal by revenue as well as assessee stands dismissed.

Order pronounced in the open court on 25th February, 2020.

Sd/-
(CHANDRA POOJARI)
Accountant Member

Sd/-
(BEENA PILLAI)
Judicial Member

Bangalore,
Dated, the 25th 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.