

IN THE INCOME TAX APPELLATE TRIBUNAL  
BANGALORE BENCHES “ A ” BENCH: BANGALORE  
**BEFORE SHRI A.K. GARODIA, ACCOUNTANT MEMBER  
AND  
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

ITA No.1375/Bang/2019  
(Assessment Year: 2013-14)

Dy. Commissioner of Income Tax,  
Circle 1(1)(2), Bangalore.  
PAN

....Appellant

Vs.

M/s. Birdy Exports Pvt. Ltd.,  
2<sup>nd</sup> Cross, 3<sup>rd</sup> Main, Industrial Suburb,  
Yeshwanthapura, Bangalore-560 022.

.....Respondent.

Assessee By:	Shri B.T.Shetty, C.A.
Revenue By:	Shri A. Ramesh Kumar, JCIT (D.R)

Date of Hearing :	03.03.2020
Date of Pronouncement :	04.03.2020

**ORDER**

**PER SHRI PAVAN KUMAR GADALE, JM :**

The Revenue has filed an appeal against the order of Commissioner of Income Tax (Appeals)-1, Bangalore passed u/s. 143(3) and 250 of the Income Tax Act, 1961.

2. The Revenue has filed this appeal where the tax effect in the appeal is Rs.34, 36,132 which is below Rs.50 lakhs. We find as per the CBDT Circular No.17/2019 Dt.8.8.2019, no appeal shall be filed by the Revenue before the Tribunal where the tax effect is below Rs.50 lakhs. In the present case, the Assessing Officer has raised a demand under Section 143(3) and 250 of the Act vide order dt.29.01.2016 of Rs.34,36,132 (including interest) which is not disputed and the learned CIT (Appeals) has granted relief. Further the Circular of the CBDT is also applicable to the pending cases. Accordingly, the tax demand raised by the Revenue authorities are below Rs.50 lakhs and circular is applicable to the pending appeals. Hence we dismiss the Revenue's appeal on maintainability and low tax effect.

3. In the result, appeal of the Revenue is dismissed.

Pronounced in the open court on the date mentioned on the caption page.

**(A.K. GARODIA)**  
**ACCOUNTANT MEMBER**

**(PAVAN KUMAR GADALE)**  
**JUDICIAL MEMBER**

Dated: 04.03.2020.

\*Reddy GP

Copy to

1. The appellant
2. The Respondent
3. CIT (A)
4. Pr. CIT
5. DR, ITAT, Bangalore.
6. Guard File

By order

Assistant Registrar  
Income-tax Appellate Tribunal  
Bangalore