

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

BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT
AND SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER

ITA Nos. 220/Bang/2019
Assessment year: 2009-10

The Joint Commissioner Of Income Tax, LTU, Bangalore.	Vs.	M/s Hewlett Packard India Sales Pvt. Ltd. No.24,Salarpuria Arena, Hosur Main Road, Adugodi, Bangalore - 560030 PAN: AAACC 9862F
APPELLANT		RESPONDENT

Appellant by	:	Smt. R. Premi, JCIT(DR)(ITAT), Bengaluru.
Respondent by	:	Smt. G. Vaidehi, CA.

Date of hearing	:	03.03.2020
Date of Pronouncement	:	03.03.2020

ORDER

Per N V Vasudevan, Vice President

This appeal is by the revenue against the order dated 30.11.2018 of the CIT(Appeals)-5, Bangalore for the assessment year 2009-10.

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.

3. In the result, the revenue's appeal is dismissed.

Pronounced in the open court on this 3rd day of March, 2020.

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

Sd/-
(N V VASUDEVAN)
VICE PRESIDENT

Bangalore,
Dated, the 3rd March, 2020.

/Desai S Murthy/

Copy to:

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

By order

Assistant Registrar
ITAT, Bangalore