

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

BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT  
AND SHRI B R BASKARAN, ACCOUNTANT MEMBER

ITA 232/Bang/2019
Assessment year: 2015-16

Income Tax Officer, Ward- 3(1)(3), Bangalore - 560095	Vs.	Hamara Shelters Pvt. Ltd. No.41, Mantri House, Vittal Mallya Road, Bangalore – 560 001. <b>PAN: AAACH 9576P</b>
APPELLANT		RESPONDENT

Appellant by	:	Shri Priyadarshini Mishra, JCIT(DR)(ITAT), Bengaluru.
Respondent by	:	None

Date of hearing	:	27.02.2020
Date of Pronouncement	:	18.03.2020

**ORDER**

*Per N.V. Vasudevan, Vice President*

This appeal is by the revenue against the order dated 02.11.2018 of the CIT(Appeals)-3, Bangalore for the assessment year 2015-16.

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 18<sup>th</sup> day of March, 2020.

Sd/-

Sd/-

( B R BASKARAN )  
ACCOUNTANT MEMBER

( N V VASUDEVAN )  
VICE PRESIDENT

Bangalore,  
Dated, the 18<sup>th</sup> March, 2020.

*/Desai S Murthy/*

Copy to:

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

By order

Assistant Registrar  
ITAT, Bangalore.