

IN THE INCOME TAX APPELLATE TRIBUNAL  
BANGALORE BENCHES “ A ” BENCH: BANGALORE

**BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER  
AND  
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

ITA Nos.1470, 1471,1472, 1474 & 1476/Bang/2018  
(Assessment Years : 2007-08; 2008-09; 2009-10; 2011-12 & 2013-14)

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

....Appellant

Vs.

M/s. Srinivasa Trust,  
No.7/21, 1<sup>st</sup> Cross, 4<sup>th</sup> Main, RMV Extension,  
Bangalore-560 080  
PAN AABTS 8147B

.....Respondent.

Assessee By:	Shri V.Chandrashekar, Advocate.
Revenue By:	Ms. Neera Malhotra, CIT (D.R)

Date of Hearing :	13.08.2020.
Date of Pronouncement :	13.08.2020.

**ORDER**

**PER BENCH :**

The Revenue has filed these appeals against the separate orders of learned Commissioner of Income Tax (Appeals)-11, Bangalore dt.27.04.2015.

2. At the time of hearing, it was brought to the knowledge of the Bench that the tax effect in these appeals are below Rs.50 lakhs, therefore covered by CBDT Circular No.17/2019 dt.8.8.2019.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 tax demand vide order dt.30.03.2015 for the A.Ys as under:

Sl.No.	Assessment Year	Tax excluding interest
1.	2007-08	Rs.46,88,277
2.	2008-09	Rs.11,76,054
3.	2009-10	Rs.9,97,040
4.	2011-12	Rs.43,22,196
5.	2013-14	Rs.22,31,824

The LdDR has accepted the low tax effect in these appeals. Further the Circular of the CBDT is applicable to the pending cases. Since, the tax demand raised by the revenue authority is below Rs.50 lakhs in each appeal and the circular is also applicable to the pending appeals. The present appeals are liable to be dismissed on low tax effect. Under these set of facts, the revenue is given liberty to move appropriate application for recall of the present order in accordance with the law, if it is subsequently found that the issue contested in the these appeals are covered by any of the exceptions in the CBDT circular. Accordingly, we dismiss the Revenue's appeals on maintainability and low tax effect.

3. In the result, appeals of the Revenue are dismissed.

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

Sd/-

**(B.R. BASKARAN)**  
**ACCOUNTANT MEMBER**

Dated: 13.08.2020.

\*Reddy GP

Sd/-

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

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