

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

BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT  
AND SHRI G MANJUNATHA, ACCOUNTANT MEMBER

ITA No. 299/Bang/2017
Assessment year : 2011-12

The Deputy Commissioner of Income Tax, Circle-7(1)(1), Bangalore.	Vs.	M/s TMS India Pvt. Ltd., No.3, Ashwini, No.160, 4th Main, Indiranagar, Bangaluru – 560 008. <b>PAN: AA ACT 9124B</b>
APPELLANT		RESPONDENT

Appellant by	:	Shri Priyadarshi Misra, Jt.CIT(DR)(ITAT), Bengaluru.
Respondent by	:	None

Date of hearing	:	18.08.2020
Date of Pronouncement	:	21.08.2020

**ORDER**

*Per N.V. Vasudevan, Vice President*

This appeal is by the revenue against the order dated 18.11.2016 of the CIT(Appeals)-7, Bengaluru for the assessment year 2011-12.

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.

Pronounced in the open court on 21<sup>st</sup> day of August, 2020.

Sd/-

(G MANJUNATHA)  
ACCOUNTANT MEMBER

Sd/-

( N.V. VASUDEVAN)  
VICE PRESIDENT

Bangalore,  
Dated, the 21<sup>st</sup> August, 2020.

/ Desai Smurthy /

Copy to:

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

By order

Assistant Registrar,  
ITAT, Bangalore.