

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

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

ITA No.91/Bang/2016  
(Assessment Year: 2011-12)

Jt. Commissioner of Income Tax,  
LTU, Banglaore.

....Appellant

Vs.

M/s. Dell International Services India Pvt. Ltd.,  
Divyasree Greens, Ground Floor, 12/1, 12/2A & 13/1A,  
Challaghatta Village, Varthur Hobli,  
Bangalore-560 071  
PAN AAACH 1925Q

.....Respondent.

Assessee By:	Smt. Tanmayee Rajkumar, Advocate.
Revenue By:	Shri Muzaffar Hussain, CIT (D.R)

Date of Hearing :	29.07.2020.
Date of Pronouncement :	30.07.2020.

**ORDER**

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

The Revenue has filed an appeal against the final assessment order under Section 143(3) r.w.s. 144C(13) of the Income Tax Act, 1961(the Act) in pursuance to the directions of Dispute Resolution Panel under Section 144C(5) of the Act Dt.16.10.2015.

2. At the time of hearing, it was brought to the knowledge of the Bench that the tax effect in the appeal is 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 under Section 143(3) r.w.s. 144C(13) of the Act vide order dt.30.11.2015 of Rs.25,16,878 (excluding interest) which is not disputed by the revenue. Further the Circular of the CBDT is also applicable to the pending cases. Accordingly, the tax demand raised by the Revenue authority is 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.

Sd/-

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

Sd/-

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

Dated: 30.07.2020.

\*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