

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

**BEFORE SHRI B.R BASKARAN, ACCOUNTANT MEMBER
AND SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA No.649/Bang/2020
Assessment year : 2016-17

The Income-tax Officer, War-6(3)(2), Bengaluru-.	Vs.	Shri Reguraj Mahesh, No.539, 2 nd Main, 2 nd Stage, RMV 3 rd Bloc, Bengaluru-560 094 PAN: ACGPM 4923 L
APPELLANT		RESPONDENT

Appellant by	:	Smt. R Premi, JCIT (DR)
Respondent by	:	Smt. Kavitha Paramesh, C.A

Date of hearing	:	03-11-2020
Date of Pronouncement	:	06-11-2020

ORDER

Per Beena Pillai, Judicial Member

Present appeal has been filed by revenue against order dated 24/02/2020 passed by Ld. CIT(A)-6, Bangalore for assessment year 2016-17.

2. Admittedly, the tax effect in this appeal by the revenue is less than Rs.50 lakhs. In view of the CBDT Circular No.17/2019 dated 8.08.2019, 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 6th Nov, 2020.

Sd/-
(B.R BASKARAN)
Accountant Member

Sd/-
(BEENA PILLAI)
Judicial Member

Bangalore,
Dated, the 6th Nov, 2020.
Vms

Copy to:

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

By order

Assistant Registrar, ITAT, Bangalore

		Date	Initial	
1.	Draft dictated on	On Dragon		Sr.PS
2.	Draft placed before author	-11-2020		Sr.PS
3.	Draft proposed & placed before the second member	-11-2020		JM/AM
4.	Draft discussed/approved by Second Member.	-11-2020		JM/AM
5.	Approved Draft comes to the Sr.PS/PS	-11-2020		Sr.PS/PS
6.	Kept for pronouncement on	-11-2020		Sr.PS
7.	Date of uploading the order on Website	-11-2020		Sr.PS
8.	If not uploaded, furnish the reason	--		Sr.PS
9.	File sent to the Bench Clerk	-11-2020		Sr.PS
10.	Date on which file goes to the AR			
11.	Date on which file goes to the Head Clerk.			
12.	Date of dispatch of Order.			
13.	Draft dictation sheets are attached	No		Sr.PS