

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

**BEFORE SHRI GEORGE GEORGE K., JUDICIAL MEMBER  
AND  
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

ITA No.343/Bang/2008
Assessment Year : 1997-98

ACIT, Circle-1(1) Bangalore	<b>Vs.</b>	M/s. The Estate Sherieff Centre 73/1, St. Marks Road Bangalore 560 001
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Shri Vikas Suryavanshi, D.R.
<b>Respondent by</b>	:	Shri Annamalai S., A.R.

Date of Hearing	:	22.04.2021
Date of Pronouncement	:	22.04.2021

**ORDER**

**PER B.R. BASKARAN, ACCOUNTANT MEMBER:**

The revenue has filed this appeal challenging the order dated 16.01.2008 passed by Ld. CIT(A)-1, Bengaluru.

2. This appeal was originally disposed of by this Tribunal on 21.08.2009, wherein appeal filed by the revenue was allowed. Hence, the assessee challenged the order passed by the Tribunal by filing appeal before Hon'ble High Court of Karnataka. The Hon'ble High Court, vide its order dated 10.01.2020 passed in ITA No.34 of 2010 set aside the order passed by the Tribunal and restored all the issues to the file of the Tribunal for adjudicating them afresh. Accordingly, this appeal came to be placed before the Bench.

Page 2 of 2

3. At the time of hearing, the Ld. A.R. submitted that the tax effect involved in this appeal is less than Rs.50 lakhs being the monetary limit prescribed by CBDT in its Circular No.17/2019 dated 08.08.2019 for pursuing the appeal filed by the revenue.
4. The Ld. D.R. fairly admitted that the tax effect involved in this appeal is less than Rs.50 lakhs.
5. In view of the above, the revenue is precluded from pursuing this appeal as per the CBDT instructions referred above. Accordingly, we dismiss the appeal of the revenue being below monetary limit.
6. In the result, the appeal filed by the revenue is dismissed.  
Order pronounced in the open court on 22<sup>nd</sup> Apr, 2021

**Sd/-**  
**(George George K.)**  
**Judicial Member**

**Sd/-**  
**(B.R. Baskaran)**  
**Accountant Member**

Bangalore,  
Dated 22<sup>nd</sup> Apr, 2021.  
VG/SPS

**Copy to:**

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

By order

Asst. Registrar, ITAT, Bangalore.