

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

**BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT
AND SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER**

ITA No. 346/Bang/2020
Assessment Year : 2016-17

The Assistant Commissioner of Income Tax, Circle – 6(3)(1), Bengaluru.	Vs.	Shri. Natverlalshah Shah Narendra, 262/18, 17 th Cross, 7 th Main, Sadashivnagar, Bengaluru North, Bengaluru – 560 080. PAN: AEQPN 3721 D
APPELLANT		RESPONDENT

Revenue by	:	Smt. R. Premi, JCIT(DR), ITAT, Bangalore.
Assessee by	:	Shri. Dinesh Kumar, CA

Date of hearing	:	06.07.2021
Date of Pronouncement	:	07.07.2021

ORDER

Per N.V. Vasudevan, Vice President

This is an appeal by the Revenue against the order dated 27.11.2019 of CIT(A)-6, Bengaluru, relating to Assessment Year 2016-17.

2. There is a delay in filing the appeal by the Revenue. An affidavit has been filed by the assessee. The reasons for the delay has been explained as due to administrative delays. The reason given for the

delay in filing the appeal is accepted and the delay in filing the appeal is condoned.

3. At the time of hearing, learned Counsel for the assessee submitted that the tax effect in this appeal by the Revenue is less than Rs.50 lakhs and therefore the appeal by the Department has to be dismissed in view of CBDT's Circular No.17/2019, dt.08.08.2019, which is in supersession of its Circular No.03/2018 dt.11.07.2018 and Amendment dated 20.08.2018, in relation to filing of appeal before the Income Tax Appellate Tribunal.

4. The learned Counsel pointed out that the only issue which the assessee agitated before the CIT(A) was the refusal to allow deduction of Rs.50 lakhs under section 54EC of the Income Tax Act, 1961 and the addition made on account of amounts not reflected in the return of income but the same was reflected in Form 26AS of Rs.15,20,000/-. The CIT(A) had allowed relief to the assessee against which the Department has preferred the appeal before the Tribunal. It appears that the tax effect in the appeal is less than Rs.50 lakhs and therefore the appeal by the Revenue is liable to be dismissed as being contrary to the CBDT's Circular referred to in the earlier part of this order. Accordingly, the appeal by the Revenue is dismissed. Learned DR prayed for giving liberty to recall this order in the event it turns out that the tax effect is more than Rs.50 lakhs. Liberty prayed for is granted.

5. In the result, appeal of the Revenue is dismissed.

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

Sd/-
(CHANDRA POOJARI)
ACCOUNTANT MEMBER

Sd/-
(N.V. VASUDEVAN)
VICE PRESIDENT

Bangalore,
Dated, the 7th July, 2021.
/NS/*

Copy to:

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

By order

Assistant Registrar,
ITAT, Bangalore.