

**IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH, JODHPUR**

**BEFORE SHRI B. R. BASKARAN, ACCOUNTANT MEMBER
AND
Dr. S. SEETHALAKSHMI, JUDICIAL MEMBER**

ITA No. 385/Jodh/2019
(ASSESSMENT YEAR- 2011-12)

The Income Tax Officer (TDS) Udaipur	Vs	M/s. ICICI Bank Ltd. Bapu Bazar, Opp. Town Hall, Udaipur
(Appellant)		(Respondent)
TAN NO. JDHT00700A		

Assessee By	None
Revenue By	Ms. Nidhi Nair, JCIT-DR
Date of hearing	19/01/2023
Date of Pronouncement	20 /01/2023

ORDER

PER: B. R. BASKARAN, AM

The Revenue has filed this appeal challenging the order dated 7-08-2019 passed by the ld. CIT(A)-1, Udaipur for the assessment year 2011-12.

2. None appeared on behalf of the assessee when the case was called out for hearing. On examination of the issue urged by the revenue, the Bench decided to proceed to dispose of the appeal of the assessee ex-parte on merit.

3. In this appeal, the Revenue is aggrieved by the decision of Id. CIT(A) in deleting the penalty of Rs.40,200/-levied u/s 272A(2)(k) of the Income Tax Act, 1961.

4. We heard the Id. DR and perused the record. We noticed that the tax effect involved in this appeal is less than the monetary limit as prescribed by the CBDT in its Circular No. 17/2019 dated 8th Aug. 2019. Accordingly, Revenue is precluded from pursuing this appeal unless it is shown that the issue contested in this appeal is falling under any of the exceptions provided in the Circular. It was not shown to us that the issue contested in this appeal falls under any of the exceptions prescribed under the Circular. Accordingly, we dismiss the appeal of the Revenue in limine. However, liberty is given to the Revenue to seek recalling of this order if found necessary to do so. Thus the appeal of the Revenue is dismissed.

5. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced in the open Court on 20 /01/2023

Sd/-

(Dr. S. SEETHALAKSHMI)
JUDICIAL MEMBER

Sd/-

(B. R. BASKARAN)
ACCOUNTANT MEMBER

Dated : 20/01/2023

**Mishra*

Copy to:

1. The Appellant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR
6. Guard File

Asstt. Registrar

Jodhpur Bench