

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

BEFORE SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER
AND
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER

ITA No.1462/Bang/2024
Assessment year : 2018-19

The Deputy Commissioner of Income Tax, Central Circle, Hubballi.	Vs.	Sri Prasanna Kumar Mallikarjunappa Gowdara, M/s. Sri Prasanna Traders, APMC Yard, Bheemasamudra, Chitradurga – 577 520. PAN : AHEPG 0025A
APPELLANT		RESPONDENT

Appellant by	:	Smt. Nandini Das, CIT(DR), (ITAT), Bengaluru.
Respondent by	:	Shri Ramanagowda S., Advocate

Date of hearing	:	08.10.2024
Date of Pronouncement	:	21.10.2024

ORDER

Per Laxmi Prasad Sahu, Accountant Member

This appeal is filed by the revenue against the order dated 27.5.2024 of the CIT(Appeals)-2, Panaji, Goa, for the AY 2018-19.

2. The tax effect in this appeal by the revenue is Rs.55,08,158. In view of the CBDT Circular No.5/2024 (F.No.279/Misc./M-742024-ITJ) dated 15.03.2024 and Circular No.9/2024 dated 17.09.2024 revising the monetary limit of Rs.60 lakhs for filing appeal before the ITAT and

it applies even to pending appeals, the revenue cannot file appeals before the Tribunal where the tax effect is less than Rs.60 lakhs. Since the tax effect in the present appeal is less than Rs.60 lakhs, this appeal of the revenue is liable to be dismissed as not maintainable. Accordingly, the appeal of the revenue is dismissed. The appellant is given liberty to file rectification application if it is found that the issue raised in grounds of appeal comes under any of the exception class of the above circular issued.

Pronounced in the open court on this 21st day of October, 2024.

Sd/-

(SOUNДАРARAJAN K.)
JUDICIAL MEMBER

Sd/-

(LAXMI PRASAD SAHU)
ACCOUNTANT MEMBER

Bangalore,
Dated, the 21st October, 2024.

/Desai S Murthy/

Copy to:

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

By order

Assistant Registrar
ITAT, Bangalore.