

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

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

ITA No.1709/Bang/2024
Assessment year : 2020-21

The Income Tax Officer, Ward 1, Udupi.	Vs.	Mananje Vyavasaya Seva Sahakari Sangha Niyamitha, Mananje Post, Kamalashile, Kundapura Taluk. 576 229. <b>PAN : AAEAM 1880D</b>
APPELLANT		RESPONDENT

Appellant by	:	Shri Subramanian S., CIT(DR), (ITAT), Bengaluru.
Respondent by	:	None

Date of hearing	:	16.10.2024
Date of Pronouncement	:	22.10.2024

**ORDER**

*Per Laxmi Prasad Sahu, Accountant Member*

This appeal is filed by the revenue against the order dated 12.07.2024 of the CIT(Appeals), National Faceless Appeal Centre, Delhi [NFAC], for the AY 2020-21.

2. The tax effect in this appeal by the revenue is Rs.57,25,215. 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 17.9.2024 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 22<sup>nd</sup> day of October, 2024.

Sd/-  
( SOUNДАРARAJAN K.)  
JUDICIAL MEMBER

Sd/-  
(LAXMI PRASAD SAHU )  
ACCOUNTANT MEMBER

Bangalore,  
Dated, the 22<sup>nd</sup> 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.