

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

**BEFORE SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER  
AND SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER**

ITA No.1773/Bang/2024
Assessment year : 2017-18

The Income Tax Office, Ward - 1, Udupi.	Vs.	Hebri Vyavasaya Seva Sahakari Sangha Ltd., Kelapete, Hebri, Hebri Taluk – 576 112. <b>PAN : AAAAT 3601 K</b>
APPELLANT		RESPONDENT

Appellant by	:	Ms. Neha Sahay, JCIT(DR), (ITAT), Bengaluru.
Respondent by	:	Shri Ramesh R. Uppin, Advocate

Date of hearing	:	12.11.2024
Date of Pronouncement	:	18.11.2024

**ORDER**

*Per Laxmi Prasad Sahu, Accountant Member*

This appeal is filed by the revenue against the order dated 31.05.2024 of the CIT(Appeals), DIN No. ITBA/NFAC/S/250/2024-25/1065299779(1) for the AY 2017-18.

2. As per computation of income of the AO, the net tax effect before interest u/s 234B, 234C & 234D in this appeal filed by the Revenue is Rs.50,51,256/-. 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 the date mentioned on the caption page.*

Sd/-  
**(PRAKASH CHAND YADAV)**  
**JUDICIAL MEMBER**

Sd/-  
**(LAXMI PRASAD SAHU)**  
**ACCOUNTANT MEMBER**

Bangalore,  
Dated: 18.11.2024.  
/NS/\*

Copy to:

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

By order

Assistant Registrar  
ITAT, Bangalore.