

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

ON THE 31<sup>ST</sup> DAY OF OCTOBER, 2019

BEFORE

THE HON'BLE MR. JUSTICE RAVI MALIMATH

AND

THE HON'BLE MR. JUSTICE ASHOK S. KINAGI

INCOME TAX APPEAL NO.127 OF 2013

BETWEEN:

1 . THE DIRECTOR OF INCOME TAX  
INTERNATIONAL TAXATION  
RASHTROTHANA BHAVAN  
NRUPATHUNGA ROAD  
BENGALURU

2 . THE DEPUTY COMMISSIONER OF INCOME-TAX  
(INTERNATIONAL TAXATION)  
CIRCLE-1(1)  
RASHTROTHANA BHAVAN  
NRUPATHUNGA ROAD  
BENGALURU

... APPELLANTS

(BY SRI: DILIP, ADVOCATE FOR  
SRI: K.V.ARAVIND, ADOVCATE)

AND:

CRANES SOFTWARE INTERNATIONAL LTD  
NO.29, 7TH CROSS

14TH MAIN, VASANTH NAGARA  
BENGALURU-560 052.

... RESPONDENT

(BY SRI: A.SHANKAR, SENIOR COUNSEL FOR  
SRI: M.LAVA, ADVOCATE)

THIS INCOME TAX APPEAL IS FILED UNDER SECTION 260-A OF INCOME TAX ACT 1961, ARISING OUT OF ORDER DATED 26.10.2012, PASSED IN ITA NO.400/BANG/2011, FOR THE ASSESSMENT YEAR 2005-2006, PRAYING THIS HON'BLE COURT TO (i) FORMULATE THE SUBSTANTIAL QUESTIONS OF LAW STATED THEREIN, (ii) ALLOW THE APPEAL AND SET ASIDE THE ORDERS PASSED BY THE INCOME TAX APPELLATE TRIBUNAL, BENGALURU IN ITA NO.400/BANG/2011 DATED 26.10.2012 AND CONFIRM THE ORDER OF THE APPELLATE COMMISSIONER CONFIRMING THE ORDER PASSED BY THE DEPUTY DIRECTOR OF INCOME TAX, CIRCLE-1(1), BENGALURU.

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THIS INCOME TAX APPEAL COMING ON FOR ORDERS THIS DAY, RAVI MALIMATH J., DELIVERED THE FOLLOWING:

**JUDGMENT**

The learned counsel for the appellants submit that the appeal is not maintainable in view of the monetary limits in terms of Circular No.17 of 2019 dated 08.08.2019 passed by Director (ITJ), Central Board Direct Taxes, New Delhi.

2. In view of the submission made, the appeal is  
dismissed as such.

Sd/-  
JUDGE

Sd/-  
JUDGE

\*bgn/-