

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

ITA No.21 OF 2018

BETWEEN:

1. PR. COMMISSIONER OF  
INCOME TAX-(CENTRAL),  
BMTC COMPLEX,  
KORAMANGALA, BANGALORE.
2. ASSISTANT COMMISSIONER  
OF INCOME TAX,  
CENTRAL CIRCLE-2,  
MANGALORE.

...APPELLANTS

(BY SRI E.I.SANMATHI, ADVOCATE)

AND:

SRI P.M.A.RAZAK  
HC-12, HIS GRACE  
APARTMENTS  
MARTIN PAES ROAD  
HAT HILL,

MANGALORE.

...RESPONDENT  
(BY SRI A MAHESH CHOWDHARY, ADVOCATE)

THIS ITA IS FILED UNDER SECTION 260-A OF I.T.ACT, 1961 ARISING OUT OF ORDER DATED: 31/08/2017 PASSED IN ITA.NO.1150/BANG/2010, FOR THE ASSESSMENT YEAR 2011-2012, PRAYING TO i) DECIDE THE FOREGOING QUESTION OF LAW AND / OR SUCH OTHER QUESTIONS OF LAW AS MAY BE FORMULATED BY THE HON'BLE COURT AS DEEMED FIT, ii) SET ASIDE THE APPELLATE ORDER DATED:31/08/2017 PASSED BY THE INCOME TAX APPELLATE TRIBUNAL, 'C' BENCH, BENGALURU, IN APPEAL PROCEEDINGS IN ITA NO.1150/BANG/2016 FOR ASSESSMENT YEAR 2011-2012, AS SOUGHT FOR IN THIS APPEAL; AND TO GRANT SUCH OTHER RELIEF AS DEEMED FIT, IN THE INTEREST OF JUSTICE.

THIS ITA COMING ON FOR HEARING 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

JT/-