

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

ON THE 31ST 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.623 OF 2018

BETWEEN:

1. THE COMMISSIONER OF INCOME-TAX
LTU, 7TH FLOOR, BMTC BUILDING
80 FEET ROAD, KORMANGALA
BENGALURU-560 095.
2. THE INCOME-TAX OFFICER (OSD)(TDS)
LTU, 7TH FLOOR, BMTC BUILDING
80 FEET ROAD, KORMANGALA
BENGALURU-560 095.

...APPELLANTS

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

AND:

M/S. KARNATAKA POWER TRANSMISSION
CORPORATION LIMITED

EXECUTIVE ENGINEER (ELEC.)
TL AND SSM DIVISION
KPTCL, OPPOSITE: ROHIT LODGE,
LINGASUGUR-584 122.

...RESPONDENT

(BY SRI: SHARATH, ADVOCATE FOR
SRI: CHYTHANYA K.K., ADVOCATE)

THIS INCOME TAX APPEAL IS FILED UNDER SECTION 260-A OF INCOME TAX ACT 1961, ARISING OUT OF ORDER DATED 02.05.2018 PASSED IN ITA NO.2281/BANG/2017, FOR THE ASSESSMENT YEAR 2013-2014, VIDE ANNEXURE-C, PRAYING THIS HON'BLE COURT TO FORMULATE THE SUBSTANTIAL QUESTIONS OF LAW STATED ABOVE; ALLOW THE APPEAL AND SET ASIDE THE ORDERS PASSED BY THE INCOME-TAX APPELLATE TRIBUNAL, BENGALURU IN ITA NO.2281/BANG/2017 DATED 02.05.2018, VIDE ANNEXURE-C AND CONFIRM THE ORDER OF THE APPELLATE COMMISSIONER CONFIRMING THE ORDER PASSED BY THE INCOME TAX OFFICER (OSD) (TDS), LTU, BENGALURU AND TO PASS SUCH OTHER SUITABLE ORDERS AS THIS HON'BLE COURT DEEMS FIT TO GRANT IN THE FACTS AND CIRCUMSTANCES OF THE CASE IN THE INTEREST OF JUSTICE AND EQUITY.

THIS INCOME TAX APPEAL COMING ON FOR FINAL 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

*bgn/-