

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.633 OF 2018

BETWEEN:

- 1 . THE COMMISSIONER OF INCOME-TAX
LTU, 7TH FLOOR, BMTC BUILDING
80 FEET ROAD, KORAMANGALA
BENGALURU-560095
- 2 . THE INCOME TAX OFFICER (OSD)(TDS)
LTU, 7TH FLOOR, BMTC BUILDING
80 FEET ROAD, KORAMANGALA
BENGALURU-560095

... APPELLANTS

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

AND:

M/S KARNATAKA POWER TRANSMISSION
CORPORATION LTD.,
EXECUTIVE ENGINEER (ELE)
MAJOR WORKS SOUTH DIVISION

ANAND RAO CIRCLE
BENGALURU-560009.

... 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.2291/BANG/2017, FOR THE ASSESSMENT YEAR 2013-2014, VIDE ANNEXURE-C, PRAYING THIS HON'BLE COURT TO (i) FORMULATE THE SUBSTANTIAL QUESTIONS OF LAW STATED ABOVE (ii) ALLOW THE APPEAL AND SET ASIDE THE ORDERS PASSED BY THE INCOME TAX APPELLATE TRIBUNAL, BENGALURU IN ITA NO.2291/BANG/2017 DATED 02.05.2018 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 HEARING FOR 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/-