

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 29TH DAY OF JANUARY, 2021

PRESENT

THE HON'BLE MR. JUSTICE SATISH CHANDRA SHARMA

AND

THE HON'BLE MR. JUSTICE V.SRISHANANDA

ITA NO.187/2018

BETWEEN:

- 1 . PR. COMMISSIONER OF INCOME TAX-7
BMTc COMPLEX,
KORMANGALA, BANGALORE.
- 2 . THE DEPUTY COMMISSIONER OF
INCOME TAX, CIRCLE-12(5)
BANGALORE.

...APPELLANTS

(BY SRI: JEEVAN J NEERALGI, ADVOCATE)

AND:

M/s. 3D NETWORKS PTE LTD
INDIA BRANCH
SINCE MERGED WITH
M/s. WIPRO LIMITED,
DODDAKANNELLI,
SARJAPUR ROAD,
BANGALORE-560 025
PAN:AAACZ 1236A

...RESPONDENT

THIS ITA IS FILED UNDER SECTION 260-A OF THE INCOME TAX ACT, 1961 PRAYING TO 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 AND SET ASIDE THE APPELLATE ORDER DATED 18.04.2017 PASSED BY THE INCOME TAX

APPELLATE TRIBUNAL. 'B' BENCH, BENGALURU, AS SOUGHT FOR, IN THE RESPONDENT-ASSESSEE'S CASE, IN APPEAL PROCEEDINGS IN IT(TP)A NO.622/BANG/2011 FOR A.Y. 2003-2004 & GRANT SUCH OTHER RELIEF AS DEEMED FIT IN THE INTEREST OF JUSTICE.

THIS ITA COMING ON FOR ORDERS THIS DAY, **SATISH CHANDRA SHARMA J.**, MADE THE FOLLOWING:

JUDGMENT

Sri. Jeevan J. Neeralgi, learned counsel for appellants-Revenue.

2. Learned counsel for Revenue submits that the addition in the case is less than Rs.1 crore and in view of the monetary limits prescribed in Circular No.17/2019, dated 08.08.2019, the appeal is not maintainable and hence he seeks leave of this Court to withdraw the appeal with liberty to make a prayer for restoration, if occasion so arises.

With such liberty as sought for by learned counsel for Revenue, the appeal is disposed of.

Sd/-
JUDGE

Sd/-
JUDGE

*mn/-