

आयकर अपीलीय अधिकरण, मुंबई न्यायपीठ, मुंबई ।

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCHES, MUMBAI**

श्री जोगिन्दर सिंह, न्यायिक सदस्य एवं

श्री अश्वनी तनेजा, लेखा सदस्य, के समक्ष

**Before Shri Joginder Singh, Judicial Member, and
Shri Ashwani Taneja, Accountant Member**

**ITA No.5478 /Mum/2015
Assessment Year: 2010-11**

ACIT-27(1), Room No.411, 4 th Floor, Tower No.6, Vashi Station Complex, Mumbai-400703	बनाम/ Vs.	Shri Dilip Manoharlal Thapar, Thapar House, Next to Akabarali, Plot No.603, Chembur, Mumbai-400071
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.ACDPT4322K		

**ITA No.3801/Mum/2015
Assessment Year: 2010-11**

DCIT, Cir-7(3)(2), Room No.622, Aayakar Bhavan, M.K. Road, Churchgate, Mumbai-400020	बनाम/ Vs.	M/s Princeware International P. Ltd. (Old Name Prince Plastics International Pvt. Ltd.), Omkar Esquare, 7 th Floor, Easterna Express Highway, Sion East, Mumbai
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AAACP3346H		

ITA No.2363/Mum/2015
Assessment Year: 2011-12

DCIT, (TDS)-1(3), Room No.703, 7 th Floor, Smt. K.G. Mittal Ayurvedic Hospital Building, Charni Road, Mumbai-400002	बनाम/ Vs.	M/s Jaslok Hospital & Research Centre, 15, Dr. G.Deshmukh Marg, Mumbai-400026
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AABCD3857G (As per CIT(A) Order) PAN No.AAAAJ0028Q (As per assessment order)		

ITA No.2369/Mum/2015
Assessment Year: 2009-10

ITO-33(3)(4), C-11, R. No.307, Pratyaksha Kar Bhavan, B.K.C., Bandra (East), Mumbai-400051	बनाम/ Vs.	M/s Shah & Mody Developers 8,Sahayog, M.G. Cross, Road No.3, Kandivali West, Mumbai-400067
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AANFS7217A		

ITA No.2375/Mum/2015
Assessment Year: 2006-07

ITO, (TDS)-1(3)(4), Room No.708, 7 th Floor, Smt. K.G. Mittal Ayurvedic Hospital Building, Charni Road, Mumbai-400002	बनाम/ Vs.	M/s Maredia Developers, A-202, Aman Co-op. Hsg. Society Ltd. Tapovan, Rani Sati Marg, Malad(E), Mumbai-400097
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AAGFM2999A		

ITA No.2380/Mum/2015
Assessment Year: 2010-11

The ACIT-33(1), Room No.308, 3 rd Floor, Bldg. No.C-11, Pratyaksha Kar Bhavan, B.K.C., Bandra (East), Mumbai-400051	बनाम/ Vs.	M/s Hiral Homes, 43/A, Ghanshyam Nagar, Trikamda Road, Kandivali(W), Mumbai-400067
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AAEFH5118C		

ITA No.5567/Mum/2015
Assessment Year: 2012-13

ITO-1(3)(1), 5 th Floor, Room No.541 Aayakar Bhavan, M.K. Road, Mumbai-400020	बनाम/ Vs.	M/s Royal Business Centre Pvt. Ltd. 301, Marine Chambers, 43, New Marine Lines, Mumbai-400020
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AAACR3188D		

ITA No.5509/Mum/2015
Assessment Year: 2011-12

DCIT-13(3)(2), Room No.229, 2 nd Floor, Aayakar Bhavan, M.K. Road, Mumbai-400020	बनाम/ Vs.	M/s Vishwaroop Properties Pvt. Ltd. 301, 3 rd Floor, Platina, Plot C- 59, G-Block, Bandra Kurla Complex, Bandra(East), Mumbai-400051
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AAACCV3094Q		

ITA No.2468/Mum/2015
Assessment Year: 2012-13

ACIT-14(1)(1), Room No.460, Aayakar Bhavan, M.K. Road, Mumbai-400020	बनाम/ Vs.	Mr. Andrew Johny Kannanikal, 1801, Torino, Hiranandani Gardens, Powai, Mumbai-400076
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AHJPK2094G		

ITA No.5517/Mum/2015
Assessment Year: 2012-13

ITO-27(3)(5), 4 th Floor, Tower No.6, Vashi Rly. Station Complex, Vashi, Navi Mumbai-400703	बनाम/ Vs.	Varghesh Joseph K. Bldg. No.99, Room No.3509, Tilak Nagar, Chembur, Mumbai-400089
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AHWPK2198Q		

ITA No.5485/Mum/2015
Assessment Year: 2010-11

DCIT, CC-7(3), Room No.655, 6 th Floor, Aayakar Bhavan, M.K. Road, Mumbai-400020	बनाम/ Vs.	Shri Pravinchandra N. Kamdar, 316, Loha Bhavan, P.D. Mello Road, Carnac Bunder, Mumbai-400009
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AADPK0725D		

ITA No.5574/Mum/2015
Assessment Year: 2011-12

ACIT-4(3)(2), Room No.649, 6 th Floor, Aayakar Bhavan, M.K. Road, Mumbai-400020	बनाम/ Vs.	M/s LA-FIN Financial Services Pvt. Ltd. 12, Damodar Niwas, 32/34, CP Tank Road, Mumbai-400004
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AACL2320D		

ITA No.5499/Mum/2015
Assessment Year: 2010-11

ITO(Exemp)-2(3), 513, 5 th Floor, Piramal Chambers, Lalbaug, Mumbai-400012	बनाम/ Vs.	Shri Kutchi Kadva Patidar Gnyati Trust Fund, Patidar Wadi, LBS Marg, Ghatkopar (West), Mumbai-400086
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AACTS0647K		

ITA No.5504/Mum/2015
Assessment Year: 2011-12

DCIT-13(3)(2), Room No.229, 2 nd Floor, Aayakar Bhavan, M.K. Road, Mumbai-400020	बनाम/ Vs.	M/s Vasukamal Lessors & Developers Pvt. Ltd. 301, 3 rd Floor, Platina, Plot C- 59, G-Block, Bandra Kurla Complex, Bandra(East), Mumbai-400051
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AACTS0647K		

ITA No.5486/Mum/2015
Assessment Year: 2011-12

DCIT, CC-7(3), Room No.655, 6 th Floor, Aayakar Bhavan, M.K. Road, Mumbai-400020	बनाम/ Vs.	Shri Pravinchandra N. Kamdar, 316, Loha Bhavan, P.D. Mello Road, Carnac Bunder, Mumbai-400009
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No. AADPK0725D		

ITA No.5503/Mum/2015
Assessment Year: 2011-12

DCIT-13(3)(2), Room No.229, 2 nd Floor, Aayakar Bhavan, M.K. Road, Mumbai-400020	बनाम/ Vs.	M/s Vasukamal Properties Pvt. Ltd. 301, 3 rd Floor, Platina, Plot C- 59, G-Block, Bandra Kurla Complex, Bandra(East), Mumbai-400051
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No. AACCV3093K		

ITA No.1990/Mum/2015
Assessment Year: 2010-11

ACIT-19(1), 2 nd Floor, Matru Mandir, Tardeo Road, Mumbai-400007	बनाम/ Vs.	Shri Bahram N Vakil, Neptune Court, Nepean Sea Road, Mumbai-400006
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AABPV1253D		

ITA No.5505/Mum/2015
Assessment Year: 2011-12

DCIT-13(3)(2), Room No.229, 2 nd Floor, Aayakar Bhavan, M.K. Road, Mumbai-400020	बनाम/ Vs.	M/s Vasukamal Leasing & Construction Pvt. Ltd. 301, 3 rd Floor, Platina, Plot C- 59, G-Block, Bandra Kurla Complex, Bandra(East), Mumbai-400051
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AACCV3091M		

ITA No.5508/Mum/2015
Assessment Year: 2011-12

DCIT-13(3)(2), Room No.229, 2 nd Floor, Aayakar Bhavan, M.K. Road, Mumbai-400020	बनाम/ Vs.	M/s Vasukamal Properties Pvt. Ltd. 301, 3 rd Floor, Platina, Plot C- 59, G-Block, Bandra Kurla Complex, Bandra(East), Mumbai-400051
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AACCV3093K		

ITA No.5471/Mum/2015
Assessment Year: 2011-12

ACIT-13(2)(2), 1 st Floor, Room No.146, Aayakar Bhavan, M.K. Road, Mumbai-400020	बनाम/ Vs.	M/s Shaf Broadcast Pvt. Ltd. R-401, Remi Biz Court, Shah Industrial Estate, Andheri (East), Mumbai-400053
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AABCS4182M		

ITA No.5510/Mum/2015
Assessment Year: 2011-12

DCIT-13(3)(2), Room No.229, 2 nd Floor, Aayakar Bhavan, M.K. Road, Mumbai-400020	बनाम/ Vs.	M/s Vishwaroop Properties Pvt. Ltd. 301, 3 rd Floor, Platina, Plot C- 59, G-Block, Bandra Kurla Complex, Bandra(East), Mumbai-400051
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AAACCV3094Q		

ITA No.3936/Mum/2015
Assessment Year: 2011-12

ITO, (TDS)-1(2)(2), Room No.812, Smt. K.G. Mittal Ayurvedic Hospital Building, Charni Road, Mumbai-400002	बनाम/ Vs.	M/s Favindia Overseas Private Limited, 1 st Floor, Unit No. 105 to 108, Comet Building, Gurunanak Road, Near Bandra Station, Bandra(W), Mumbai-400050
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AACF0782H		

ITA No.5484/Mum/2015
Assessment Year: 2009-10

DCIT, CC-7(3), Room No.655, 6 th Floor, Aayakar Bhavan, M.K. Road, Mumbai-400020	बनाम/ Vs.	Shri Pravinchandra N. Kamdar, 316, Loha Bhavan, P.D. Mello Road, Carnac Bunder, Mumbai-400009
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AADPK0725D		

ITA No.2000/Mum/2015
Assessment Year: 2009-10

ITO-32(1)(5), Room No.203, C-11, 2 nd Floor, Pratyaksha Kar Bhavan, B.K.C., Bandra (East), Mumbai-400051	बनाम/ Vs.	Himanshu N. Shah (HUF), G2/3, Gajlaxmi Apartment, Off. Ram Mandir Road, Borivali West, Mumbai-400092
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AACHH8404D		

ITA No.2376/Mum/2015
Assessment Year: 2009-10

ITO, (TDS)-1(3)(4), Room No.708, 7 th floor, Smt. K.G. Mittal Ayurvedic Hospital Building, Charni Road, Mumbai-400002	बनाम/ Vs.	M/s Maredia Developers, A-202, Aman Co-op. Hsg. Society Ltd. Tapovan, Rani Sati Marg, Malad(E), Mumbai-400097
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No. AAGFM2999A		

ITA No2722/Mum/2015
Assessment Year: 2011-12

ITO, (TDS)-2(3), Room No.1013, 10 th floor, Smt. K.G. Mittal Ayurvedic Hospital Building, Charni Road, Mumbai-400002	बनाम/ Vs.	M/s Yash Raj Films Pvt. Ltd. 5, Shah Industrial Estate, Veera Desai Road, Andheri (West), Mumbai-400053
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No. AAGFM2999A		

ITA No2362/Mum/2015
Assessment Year: 2011-12

DCIT, (TDS)-1(3), Room No.703, 7th Floor, Smt. K.G. Mittal Ayurvedic Hospital Building, Charni Road, Mumbai-400002	बनाम/ Vs.	M/s Jaslok Hospital & Research Centre, 15, Dr. G.Deshmukh Marg, Mumbai-400026
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AABCD3857G (As per CIT(A) Order) PAN No.AAAAJ0028Q (As per assessment order)		

निर्धारिती की ओर से / Assessee by	Shri Deepak Tralshwala, Vinita Shah, and as mentioned in the respective appeal
राजस्व की ओर से / Revenue by	Ms. N.V. Nadkarni, Shri Shridhar, Shri J. Sarvanam

सुनवाई की तारीख / Date of Hearing :	21/12/2015
आदेश की तारीख /Date of Order:	21/12/2015

आदेश / O R D E R

Per Bench

This bunch of twenty seven appeals is by the Revenue in the cases of different assesseees challenging the impugned respective order of different dates, passed by the ld. First Appellate Authority.

2. At the outset, it was brought to our notice that the tax effect in the respective appeal is below prescribed monetary limit. This factual matrix was not controverted by the respective ld. DR.

2.1. We have considered the rival submissions and perused the material available on record. We note that the tax effect in the respective appeal is below the prescribed monetary limit of Rs.10 lakh.

2.2. In view of the fact that the tax effect in the respective appeal is below prescribed monetary limit, as contained in CBDT instruction No.3/2011 dated 09/02/2011, further instruction No.5/2014 (F No.279/Misc./142/2007-IT(PT) dated 10/07/2014, the CBDT revised the monetary limit for filing the appeal before various Authorities/Courts vide CBDT Circular No.21 of 2015, dated 10/12/2015 (F No.279/Misc./142/2007-IT(PT), with retrospective effect and advised/directed the Department not to file appeal in the cases where the tax effect does not exceed the following monetary limit.:-

Sl. No.	Appeals in Income –tax matters	Monetary Limit (in Rs.)
1.	Before ITAT	10,00,000/-
2.	U/s 260 A before Hon'ble High Court	20,00,000/-
3.	Before Hon'ble Supreme Court	25,00,000/-

As per the aforesaid instruction/revised monetary limit, the Department is not to file appeal before the Tribunal, wherein, the tax effect is less than Rs.10,00,000/-, consequently, these appeals of the Revenue are not maintainable. Therefore, in view of uncontroverted contention

of the ld. DR and the aforementioned circular of CBDT, the appeals of the Revenue are dismissed as not maintainable.

Finally, the appeals of the Revenue are dismissed as not maintainable.

This order was pronounced in the open court in the presence of the ld. representative from both sides at the conclusion of the hearing on 21/12/2015.

Sd/-

(Ashwani Taneja)

लेखा सदस्य / ACCOUNTANT MEMBER

मुंबई Mumbai; दिनांक Dated : 21/12/2015

Shekhar, P.S. नि.स.

Sd/-

(Joginder Singh)

न्यायिक सदस्य / JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant (Respective assessee)
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT, Mumbai.
4. आयकर आयुक्त / CIT(A)- , Mumbai,
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asstt. Registrar)

आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai