

आयकर अपीलीय अधिकरण “के” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL “K” BENCH, MUMBAI

सर्वश्री राजेन्द्र, लेखा सदस्य एवं पवन सिंह, न्यायिक सदस्य
Before Shri Rajendra, A.M. and Shri Pawan Singh, J.M.

आयकर अपील सं./I.T.A. No.4880/Mum/2015, **निर्धारण वर्ष** /Assessment Year: 2009-10

ITO-20(3)(1), Room No. 622, 6 th Floor, Piramal Chambers, Lalbaug, Parel, Mumbai-400 012	बनाम/ Vs.	Shri Rajendra Kumar M. Shah Flat No. 301, 3 rd Floor, The Orient, Plot No. 575-A Jam-E- Jamshed Road, Matunga Road, Mumbai-400 019 PAN: BCNPS0106D
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आयकर अपील सं./I.T.A.No. 5128/Mum/2015 **निर्धारण वर्ष** / Assessment Year: 2009-10

ITO-27(1)(4), 4 th Floor, Tower No. 6, Room No. 409, Vashi Railway Station Complex, Vashi, Navi Mumbai-400 703	बनाम/ Vs.	Shri Dhiraj D. Chhadwa G-305, Vikram Apartmnet LBS Marg, Ghatkopar (W), Mumbai-86 PAN: ADBPC 3088 N
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आयकर अपील सं./I.T.A. No. 5134/Mum/2015 **निर्धारण वर्ष** / Assessment Year: 2011-12

DDIT, CC7(2) Room No. 655, Aayakar Bhavan, M. K. Road, New Marine Lines, Mumbai-400 020	बनाम/ Vs.	Ruchi Acroni Industries Ltd. 611, Tulsiani Chambers, Mumbai-400 021 PAN: AACR 6534 R
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आयकर अपील सं./I.T.A. No.5234/MUM/2015, **निर्धारण वर्ष** / Assessment Year: 2010-11

Asst. CIT, Circle-2, 2nd Floor, Mohan Plaza, Wayle Nagar, Khadakpada, Kalyan (W)-421 301	बनाम/ Vs.	Shri Daleep Shamsingh Chandnani, Proprietor of M/s. D. S. Construction, Office No. 6, Samarpan Complex, Section No. 17, Ulhasnagar-421 003 PAN: AAMPC 5750 D
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आयकर अपील सं./I.T.A. No.5844/Mum/2014, **निर्धारण वर्ष** / Assessment Year: 2010-11

V. V. Sonawane ITO, Ward 4(2), A-Wing, 6th Floor, Ashar IT Park, Wagle Industrial Estate, Road No. 16-Z, Thane (W)	बनाम/ Vs.	M. R. Developers, H-001, Vishnu Prasad Complex, Purshottam parekh Marg, Virar (W), Dist. Thane – 401 303 PAN: AAHFM 1074 D
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आयकर अपील सं./I.T.A. No. 275/Mum/2015, **निर्धारण वर्ष** / Assessment Year: 2010-11

Dy. CIT, 28(3), 3rd Floor, Tower No. 6, Vashi Railway Station Complex, Vashi, Navi Mumbai-400 703	बनाम/ Vs.	Sunil H. Khanna 311, A-Wind, Arneja Corner, Sector-17, Vashi, Navi Mumbai-400 703 PAN: AFHPK 2599 E
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आयकर अपील सं./I.T.A. No. 135/Mum/2015, **निर्धारण वर्ष** / Assessment Year: 2007-08

ITO-12(2)(1), Room No. 224, 2nd Floor, Aaykar Bhavan, M. K. Rd., Mumbai-400 020	बनाम/ Vs.	M/s. Desire Jewels Pvt. Ltd. Flat No. 404, Mangal Bhavan, 14th Road, Khar (W), Mumbai-400 052 PAN: AACCD 3886 A
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आयकर अपील सं./I.T.A. No.147/Mum/2015, **निर्धारण वर्ष** / Assessment Year: 2010-11

Asst. CIT-19(2), 2nd Floor, Matru Mandir, Tardeo Road, Mumbai – 400 007	बनाम/ Vs.	Om Anand Exports, DW-3200, Bharat Diamond Bourse, Bandra (E), Mumbai-400 051 PAN:AAAF0 4473 B
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आयकर अपील सं./I.T.A. No. 2349/Mum/2015, **निर्धारण वर्ष** / Assessment Year: 2009-10

ITO-28(2)(2), 3rd Floor, Room No. 307, Tower No. 6, Vashi Rly. Station Complex, Vashi, Navi Mumbai – 400 703	बनाम/ Vs.	Mahesh Ladha Karotra 102, Neelakanth Apartment, Plot No. 42, Sector-19, Nerul, Navi Mumbai-400 706 PAN:AJRPK 7314 F
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आयकर अपील सं./I.T.A. No. 5334/Mum/2015, **निर्धारण वर्ष** / Assessment Year: 2011-12

Dy. CIT, Circle-2(2)(1), R. No. 545, Aayakar Bhavan, M. K. Road, Mumbai-400 020	बनाम/ Vs.	Knight Frank (I) Pvt. Ltd. 1st Floor, Paville House, Near Twin Tower, Off Veer Savarkar Marg, Prabha Devi, Mumbai PAN:AAACK 1544 J
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(अपीलार्थी /Appellant)

(प्रत्यर्थी / Respondent)

Revenue by: Shri N. Sathya Moorthy

Assessee by: None

सुनवाई की तारीख / **Date of Hearing:29.12.2015**

घोषणा की तारीख / **Date of Pronouncement:**

आयकर अधिनियम,1961 की धारा 254(1)के अन्तर्गत आदेश

Order u/s.254(1)of the Income-tax Act,1961(Act)

खंडपीठ के अनुसार PER Bench-

The above appeals were filed by the Assessing Officers (AO.s) raising various grounds of appeal for the assessment years mentioned above. The tax effect involved in all the above referred cases is below the monetary limit,(Rs.10,00,000/-) prescribed by the Central Board of Direct Taxes (CBDT),vide its Circular No.21/2015(F.No.279/Misc. 142/2007-ITJ (Pt.) dated 10th December, 2015.

2. None appeared on behalf of the assessee, as stated earlier. The Departmental Representative (DR),on a query by the Bench,fairly conceded that the tax involved in all the above ten cases was less than Rs.10.00 lacs. Considering these facts,we dismiss the appeals holding them as not maintainable.

As a result, appeal filed by the Assessing Officers stands dismissed.

फलतः निर्धारिती अधिकारियों द्वारा दाखिल की गई अपीलें नामंजूर की जाती हैं।

Order pronounced in the open court on 1st January, 2016
आदेश की घोषणा खुले न्यायालय में दिनांक 01 जनवरी, 2016 को की गई।

Sd/-

(पवन सिंह / Pawan Singh)

न्यायिक सदस्य / JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated : 01.01.2016

व.नि.स./JV, Sr.PS/Roshani, Sr. PS

Sd/-

(राजेन्द्र / RAJENDRA)

लेखा सदस्य / ACCOUNTANT MEMBER

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

1.Appellant /अपीलार्थी

2. Respondent /प्रत्यर्थी

3.The concerned CIT(A)/संबद्ध अपीलीय आयकर आयुक्त, 4.The concerned CIT /संबद्ध आयकर आयुक्त

5.DR "K " Bench, ITAT, Mumbai /विभागीय प्रतिनिधि, खंडपीठ,आ.अ.न्याया.मुंबई

6.Guard File/गार्ड फाईल

सत्यापित प्रति //True Copy//

आदेशानुसार/ **BY ORDER,**

उप/सहायक पंजीकार **Dy./Asst. Registrar**

आयकर अपीलीय अधिकरण, मुंबई /ITAT, Mumbai.