

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "H", MUMBAI

BEFORE SHRI G.S.PANNU, ACCOUNTANT MEMBER
AND SHRI RAMLAL NEGI, JUDICIAL MEMBER

S. No.	ITA No.& A.Y	Appellant	Respondent	Appellant by	Respondent by
1	4293/M/15, A.Y 2012-13	ACIT 20(2), R.No.217, 2 nd Flr., Piramal Chambers, Lalbaug, Parel, Mumbai 400012	Shri Jagshi J. Chheda, Prop. Silver Developers, 9001, Meru Heights, 268, Telang Road, Matunga (C.R), Mumbai 400019 PAN:ACYPC2992B	Shri B. Satayanarayana Raju	None
2.	2422/M/15, A.Y 2006-07	ITO 8(3)-1, R.No.617, 6 th Flr., Aaykar Bhavan, MK Road, Mumbai 400020	M/s. Tasc Chemicals Industries Pvt. Ltd. C-502, Kailash Esplanade, LBS Marg, Ghatkopar, Mumbai 400086 PAN:AAACT3152H	Shri B. Satayanarayana Raju	None
3.	4479/M/15, A.Y2008-09	DCIT, CC-6(4), R.No.32(1), Ground Flr. Aaykar Bhavan, MK Road, Mumbai 400021	M/s. Welldone Real Estate Ltd., 82, Maker Chamber III, Nariman Point, Mumbai 400021 PAN:AAACW6277G	Shri B. Satayanarayana Raju	None
4.	4478/M/15, A.Y. 2007- 08	DCIT,CC-6(4), R.No.32(1), Aaykar Bhavan, MK Road, Mumbai 400020	M/s. Welldone Real Estate Ltd., 82, Maker Chamber III, Nariman Point, Mumbai 400021 PAN:AAACW6277G	Shri B. Satayanarayana Raju	None
5.	2919/M/15, A.Y 2003-04	ITO, Ward 2(3), R.No.13, 6 th Flr., Ashar I.t.Park, Wagle Industrial Estate, Road, No.16Z,	M/s. Dream House Realtors, Neel Akash Ganga, Ground Flr, Shop No.7, Laxmi Park, Naya Nagar, Mira	Shri B. Satayanarayana Raju	None

		Thane (W) 400 604	Road, (E), Dist. Thane 401 107 PAN:AADFD 9736B		
6.	4860/M/15, A.Y 2012-13	DCIT 9(1)(1), R.No.260A, 2 nd Flr., Aaykar Bhavan, MK Road, Mumbai - 20	M/s. A. Surti Developers Pvt. Ltd., Nand Parkar Raod, Opp. Post Office, vile Parle (E), Mumbai 400 057 PAN: AAACA8288R	Shri B. Satayanarayana Raju	None
7.	592/M/15, A.Y 2006-07	ACIT-25(1), c-12, 7 TH Flr., R.No.711, Pratyaksh Kar Bhavan, BKC, Bandra(E), Mumbai 51	Shri Sharad Kumar Saraf, A-25, MIDC Indl. Estate, Andheri (E), Mumbai 400051 PAN:AAAIPS 1238A	Shri B. Satayanarayana Raju	Mr. Varun Chaturvedi
8.	807/M/15, A.Y 2005-06	DCIT, CC 8(1), R.No.656, 6 th Flr, Aaykar Bhavan, MK Road,Mumbai 20	Smt. Indra Gaggar, 41-42, 4 th Flr., Gaurav Extn., Film City Rd., Gokuldharm, Goregaon(E), Mumbai 400063 PAN:AEXPG3889B	Shri B. Satayanarayana Raju	None.
9.	811/M/15,A .Y 2006-07	DCIT, CC 8(1), R.No.656, 6 th Flr, Aaykar Bhavan, MK Road,Mumbai 20	Shri Suresh Gaggar, 302, Gaurav Apts., Gokuldharm, Goregaon (E) Mumbai 400063 PAN:ABLPG 3809K	Shri B. Satayanarayana Raju	None
10.	806/M/15.A .Y.2006-07	ITO Wd. 25(1)(1), C-12,R.No.705, 7 th Flr. Prayakshakar Bhavan, BKC, Bandra(E), Mumbai -51	M/s. Sanjaykumar Mathur HUF, 501, Amey House, Opp. Sony Mony, JP Road,Rajkumar Corner, Andheri(W), Mumbai 400058 PAN:AAQHS0880J	Shri B. Satayanarayana Raju	None
11.	1101/M/15, A.Y.2011-12	ITO 10(1)(3), R.No.25B, Gr.Flr., Aaykar Bhavan, MK Raod, Mumbai 20	Ms. Namrita Kabra, 605-606, Minal Apts., Off. Saki Vihar Road, Andheri(E), Mumbai 72 PAN:AGAPK 1819K	Shri B. Satayanarayana Raju	None

12.	7525/M/14, A.Y.2011-12	ACIT, CC 4(2), R.No.411, 4 th Flr., Aaykar Bhavan, MK Road, Mumbai 400020	M/s. Choice International Ltd., Shree Shakambhari Corporate Park, 156-158, Chakravarti Ashok Society, JB Nagar, Andheri (E), Mumbai 400099 PAN:AAACC4600K	Shri B. Satayanarayana Raju	None
13.	7528/M/14, A.Y.2005-06	DCIT 12(1)(1), R.No.223, 2 nd Flr., Aaykar Bhavan, MK Road, Mumbai 400020	M/s. Acryplast Pvt. Ltd., C/o. G.P.Mehta & Co., 807, tulsiani Chambers, Nariman Point, Mumbai 400021 PAN:AADCA 1819M	Shri B. Satayanarayana Raju	None
14.	7388/M/14, A.Y.2007-08	ACIT 19(2), 2 nd Flr, Matru Mandir, Tardeo Rd., Mumbai 07	M/s. Metal Gems, 85-87, Kumbharwada, 2 nd Pathan Street, Mumbai 400004 PAN:AADFM0423E	Shri B. Satayanarayana Raju	None

Date of hearing : 29/12/2015
Date of pronouncement : 29/12/2015

ORDER

PER G.S. PANNU, AM:

The captioned 14 appeals, preferred by the Revenue, have been listed by the Registry before the Bench on the ground that they do not survive for consideration in view of the CBDT Circular No.21/2015 dated 10/12/2015.

2. The CBDT vide Circular dated 10/12/2015(supra) has revised the monetary limits for filing of appeals by the Department before the

Tribunal retrospectively. The tax effect in dispute in the captioned appeals is stated to be below the monetary limit of Rs.10.00 lacs specified in the CBDT Circular dated 10/12/2015 (supra).

3. In this background, Ld. Departmental Representative appearing for the Revenue was required to state his position. He has not brought out any material to suggest that the captioned appeals are protected by any of the circumstances prescribed in Para-8 of the Circular dated 10/12/2015 (supra) and as a consequence such appeals are liable to be treated as withdrawn/not pressed. The relevant portion of the circular dated 10/12/2015 (supra) is reproduced below:-

" 3.Henceforth appeals/SLPs shall not be filed in cases where the tax effect does not exceed the monetary limits given hereunder:-

<i>Sl. No.</i>	<i>Appeals in Income-tax matters</i>	<i>Monetary Limits (In Rs.)</i>
<i>1.</i>	<i>Before Appellate Tribunal</i>	<i>10,00,000</i>
<i>2.</i>	<i>Before High Court</i>	<i>20,00,000</i>
<i>3.</i>	<i>Before Supreme Court</i>	<i>25,00,000</i>

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4. For this purpose, "tax effect" means the difference between the tax on the total income assessed and the tax that would have been chargeable had such total income been reduced by the amount of income in respect of the issues against which appeal is intended to be filed (hereinafter referred to as "disputed issues"). However the tax will not include any interest thereon, except where chargeability of interest itself is in dispute. In case the chargeability of interest is the issue under dispute, the amount of interest shall be the tax effect. In cases where returned loss is reduced or assessed as income, the tax effect would include notional tax on disputed additions. In case of penalty orders, the tax effect will mean quantum of penalty deleted or reduced in the order to be appealed against.

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8. *Adverse judgments relating to the following issues should be contested on merits notwithstanding that the tax effect entailed is less than the monetary limits specified in para 3 above or there is no tax effect:*

- (a) Where the Constitutional validity of the provisions of an Act or Rule are under challenge, or*
- (b) Where Board's order, Notification, Instruction or Circular has been held to be illegal or ultra vires, or*
- (c) Where Revenue Audit objection in the case has been accepted by the Department, or*
- (d) Where the addition relates to undisclosed foreign assets/ bank accounts.*

9. *The monetary limits specified in para 3 above shall not apply to writ matters and direct tax matters other than Income tax. Filing of appeals in other Direct tax matters shall continue to be governed by relevant provisions of statute & rules. Further, filing of appeal in cases of Income Tax, where the tax effect is not quantifiable or not involved, such as the case of registration of trusts or institutions under section 12A of the IT Act, 1961, shall not be governed by the limits specified in para 3 above and decision to file appeal in such cases may be taken on merits of a particular case.*

10. *This instruction will apply retrospectively to pending appeals and appeals to be filed henceforth in High Courts/ Tribunals. Pending appeals below the specified tax limits in para 3 above may be withdrawal not pressed. Appeals before the Supreme Court will be governed by the instructions on this subject, operative at the time when such appeal was filed."*

(underlined for emphasis by us)

4. Without going into the merit of the issues raised in the captioned appeals, they are deemed to be withdrawn/not pressed as their filing is in contravention of the CBDT Circular dated 10/12/2015(supra).

5. If on a later date, it is found that the tax effect in dispute in any of the captioned appeal is more than the limit prescribed in the circular dated 10/12/2015 (supra) or it is covered by any of the exceptions provided in Para 8 of the circular (supra), then, the

Department shall be at liberty to approach the Tribunal for recall of the order and re-institution of appeal for adjudication on merits. The Tribunal shall consider such applications, if any, as per law.

6. In conclusion, by applying the CBDT Circular dated 10/12/2015(supra), the captioned appeals of the Revenue are dismissed as withdrawn/not pressed.

Above decision was pronounced in the open court at the conclusion of the hearing on 29/12/2015.

Sd/
(RAMLAL NEGI)
JUDICIAL MEMBER
Mumbai, Dated 29 /12/2015

Sd/-
(G.S. PANNU)
ACCOUNTANT MEMBER

Copy of the Order forwarded to :

1. The Appellant ,
2. The Respondent.
3. The CIT(A)-
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

Vm, Sr. PS

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai