

आयकर अपीलीय अधिकरण, मुंबई न्यायपीठ, मुंबई ।

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

**श्री जोगिन्दर सिंह, न्यायिक सदस्य एवं
श्री डी. करुणाकर राव, लेखा सदस्य, के समक्ष**

**Before Shri Joginder Singh, Judicial Member, and
Shri D. Karunakar Rao, Accountant Member**

**ITA No.2130/Mum/2015
Assessment Year: 2006-07**

ACIT, Circle-21(3), Room No.209, 2 nd Floor, Piramal Chambers, Parel, Mumbai-400012	<u>बनाम/</u> Vs.	M/s Ramniklal Gosalia & Co. National House, 608, R.J. Marg, Jacob Circle, 302, Landmark, Mumbai-400011
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AADFR2284G		

**ITA No.2616/Mum/2015
Assessment Year: 2010-11**

DCIT-5(2)(2), R. No.571, Aayakar Bhavan, M.K. Road, Mumbai-400020	<u>बनाम/</u> Vs.	M/s M Pallonji Shipping P. Ltd. 46, veetrag Chambers, Cawasji Patel Street, Mumbai-400001
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No. AAECM4615L		

ITA No.4531/Mum/2015
Assessment Year: 2009-10

ACIT-32(3), Room No.108, C-11, Pratyaksha Kar Bhavan, Bandra Kurla Complex, Bandra (East), Mumbai-400051	बनाम/ Vs.	M/s Solution 1, B-506, Shree Kedarnath Bldg. Opp. Gokulanand Hotel, W E Highway, Dahisar (E), Mumbai-400068
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.ABDFS8159C		

ITA No.5062/Mum/2015
Assessment Year: 2009-10

ITO, Ward-3(1), Thane, Ashar I.T. Park, 6 th Floor, B Wingh, Room No.3, Wagale Indl. Estate, Road No.16Z, Thane(W)	बनाम/ Vs.	Shri Naushad J. Noorani, Prop. N.T. Traders, A/2, 801 Vikas Complex, Castle Mill, L.B.S. Marg, Thane-400601
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AAHPN5163C		

ITA No.1968/Mum/2015
Assessment Year: 2007-08

ITO, Ward(1), Kalyan, 1 st Floor, Mohan Plaza, Wayale Nagar, Khadakpad, Kalyan	बनाम/ Vs.	Shri Anand Govind Bhoi, A-102, Shivshrishti Residency Adarsh Park, Behind Ajay Nagar, Bhiwandi-421302
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AATPB1531C		

ITA No.1557/Mum/2015
Assessment Year: 2011-12

DCIT, Circle No.3(1)(2), Room No.607, 6 th Floor, Aayakar Bhavan, M.K. Road, Mumbai-400020	बनाम/ Vs.	M/s Growell Consultants Pvt. Ltd. 11D, Harbour Heights, N.A. Sawant Marg, Colaba, Mumbai-400005
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AACCG0915F		

ITA No.4727/Mum/2015
Assessment Year: 2011-12

ACIT-33(3), Room No.409, 4 th Floor, C-13, Pratyaksha Kar Bhavan, B.K.C. Bandra (East), Mumbai-400051	बनाम/ Vs.	M/s TMS Associates, 2/1, Savitri Apartment, M.G. Road, Kandiwali (W), Mumbai-400067
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AAEFT5305R		

ITA No.3838/Mum/2015
Assessment Year: 2011-12

DCIT, Circle-3(1)(1), Room No.607, 6 th Floor, Aayakar Bhavan, Mumbai-400020	बनाम/ Vs.	M/s Concast (I) Ltd. 47/48, Jolly Maker Chamber-II, Nariman Point, Mumbai-400021
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AAACC1759M		

ITA No.1976/Mum/2014
Assessment Year: 2008-09

DCIT-24(2), C-13, 6 th Floor, Pratyakshakar Bhavan, BKC, Bandra (East), Mumbai-400051	बनाम/ Vs.	Shri Jaysukh V Hirapara, 502, Satsang Tower, Upper Govind Nagar, Malad (West), Mumbai-400097
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AAAPP8907D		

राजस्व की ओर से / Revenue by	Shri K. Ravi Ramchandran and Shri Sujit Bangar
निर्धारिती की ओर से / Assessee by	None

सुनवाई की तारीख / Date of Hearing :	28/12/2015
आदेश की तारीख /Date of Order:	28/12/2015

आदेश / O R D E R

Per Bench

This bunch of nine 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, Mumbai.

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 consented to be correct 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 28/12/2015.

Sd/-

(D. Karunakar Rao)

लेखा सदस्य / ACCOUNTANT MEMBER

मुंबई Mumbai; दिनांक Dated : 28/12/2015

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