

**IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH, JODHPUR**

**BEFORE SHRI R.C. SHARMA, ACCOUNTANT MEMBER &
SHRI PAWAN SINGH, JUDICIAL MEMBER**

Sl. NO.	ITA / CO No.	A.Y	Appellant	Respondent	PAN No.
1.	273/Jodhpur/2018	2010-11	Dy. Commissioner of Income-tax, Central Circle-2, Udaipur	M/s Mewar Hi-tech Engineering Pvt. Ltd., 10, Gulab Bagh Main Gate Road, Udaipur	AAF3610E
2.	ITA No. 225/Jodhpur/2018	2014-15	Dy. Commissioner of Income-tax, Circle, Bikaner	M/s Sampat Lal Daga, Bikaner	AAF59763P
3.	CO No. 07/Jodhpur/2018	2014-15	M/s Sampat Lal Daga, Bikaner	Dy. Commissioner of Income-tax, Circle, Bikaner	AAF59763P
4	ITA No. 229/Jodhpur/2018	2014-15	Dy. Commissioner of Income-tax, Circle, Bikaner	Maheshwari Contractors (P) Ltd., Nokha	AAG5056M
5.	CO No. 08/Jodhpur/2018	2014-15	Maheshwari Contractors (P) Ltd., Nokha	Dy. Commissioner of Income-tax, Circle, Bikaner	AAG5056M
6.	333/Jodhpur/2018	2016-17	Dy. Commissioner of Income-tax, Central Circle-1	M/s Pacific Leasing & Research Ltd., 1302, Dheeraj Gaurav Heights-1, Udaipur, Adarsh Nagar, Mumbai, Maharashtra	AAB8063G
7.	266/Jodhpur/2018	2014-15	Income Tax Officer, Ward-2(2), Bikaner	Sh. Labhu Ram Bishnoi, B-36, Patel Nagar, Bikaner	AAQ3251L

8.	265/Jodhpur/2018	2013-14	Income Tax Officer, Ward-2(2), Bikaner	Shri Padam Chand Lalwani, 01, Mandia Road, Pali	AAGPL1607E
9.	237/Jodhpur/2018	2014-15	Dy. Commissioner of Income-tax, Central Circle-1, Bikaner	M/s Do Bhai Developers Pvt Ltd., Bikaner	AADCD7552L
10.	231/Jodhpur/2018	2012-13	Income Tax Officer, Ward-2(1), Bikaner	Shri Ranjeet Mal Jain, Runia Bara Bass, P.O. Udasar, Bikaner	AAJPJ8834D
11.	227/Jodhpur/2018	2013-14	Dy. Commissioner of Income-tax, Central Circle-2, Bikaner	Shri Purshottam Kumar Agarwal, Sangaria, Hanumangarh.	AHQPA5566J
12.	219/Jodhpur/2018	2011-12	Income Tax Officer, Ward-2(1), Jodhpur	Sh. Firoz Khan, Behind Darpan Cinema, Stadium Shopping Centre, Jodhpur	ARPPK7207B
13.	135/Jodhpur/2018	2014-15	Assistant Commissioner of Income-tax, Circle-3, Room No. 88, Aayakar Bhawan, Paota C Road, Jodhpur	Sh. Jagdish Chand Lodha 1 st C Road, Sardarpura, Jodhpur	AAKPL4832 D
14.	150/Jodhpur/2018	2013-14	Income-tax Officer, Ward-1, Bhilwara	M/s Realistic Projects Pvt. Ltd., Station Road, Gulabpura, Bhilwara	AAECR0055P
15.	152/Jodhpur/2018	2009-10	Deputy Commissioner of	M/s Suraj Fabrics Industries Ltd., Bhilwara	AABCS8988B

			Income-tax, Circle, Bhilwara		
16.	157/Jodhpur/2018	2012-13	Income-tax Officer Ward-3(4), Jodhpur	Sh. Anubhav Varshney 124-B, Kanishka Resort, Nr. DPS School, Pal Bey-Pass, Jodhpur	ABZPV5988N
17.	189/Jodhpur/2018	2013-14	The Income Tax Officer Ward-1, Pali	Sh. Ajit Singh S/o Shri Kartar Singh, Plot No. 128, Bhangeshwar Road, Pali- Marwar	BJIPS6589L
18.	218/Jodhpur/2018	2007-08	Income Tax Officer, Ward-2, Shri Ganganagar	Sh. Kasturi Lal Mittal 56-G Block, Sriganganagar	ABBPM9386P
19.	79/Jodhpur/2018	2014-15	The Asstt. Commission er of Income-tax, Circle-2, Udaipur	M/s Ram Swaroop Jaiswal and Party, Dausa Group, H.O. Udaipur, 101, Bhopalpura, Udaipur	AAAAR6665B
20.	78/Jodhpur/2018	2014-15	The Asstt. Commission er of Income-tax, Circle-2, Udaipur	M/s Bhikam Chand Jitendra Sharma and Party, Jalore Group, H.O. Udaipur, 103, Bhatti Ji Ki Badi, Udaipur	AAAAB8272C
21	75/Jodhpur/2018	2014-15	The Asstt. Commission er of Income-tax, Circle-2, Udaipur	M/s OM Prakash Hitendra Tak and Party, Udaipur Group, H.O. Udaipur, 424, Panchratan Complex, Udaipur	AAAAO2435Q
22.	74/Jodhpur/2018	2014-15	The Asstt. Commission er of Income-tax, Circle-2, Udaipur	M/s OM Prakash Saurabh Tak and Party, Pali Group, H.O. Udaipur, 20, Saheli Nagar, Udaipur.	AAAAO2434R
23.	72/Jodhpur/2018	2013-14	The DCIT, Circle- Barmer	Ashok Kumar Jain Prop. M/s Mahaveer Garment Post Office Lane, Bh. Mahdev	ABHPG8925G

				Mandir, Sumerpur	
24.	63/Jodhpur/2018	2014-15	Income Tax Officer, Ward-2(1), Bikaner	Shri Lal Chand Soni, 4-E-110, Jai Narayan Vyas Colony, Bikaner	AFRPS4141N
25.	476/Jodhpur/2017	2014-15	ACIT, Circle, Bhilwara	M/s Janki Corp Limited Mandapiya Chouraha, Chottor Road, Bhilwara, Rajasthan	AAACJ3638A
26- 29.	313 to 316/Jodhpur/2018	2006-07 to 2009- 10	Income Tax Officer, Ward-2(2), Udaipur	Shri Rajeev Suhalka 504, Naptune Apartment, New Fatehpura, Udaipur	AOWPS4810E
30.	339/Jodhpur/2018	2011-12	Income Tax Officer, Sumerpur	Shri Umesh Bhandari, Mokampura Road, Rani District-Pali	AFTPB9529H
31.	340/Jodhpur/2018	2012-13	The DCIT, Circle-1, Jodhpur	M/s Sunita Hydrocolloids Pvt. Ltd., E-394, MIA, 2 nd Phase, Bansi, Jodhpur	AAKCS7655J
32.	516/Jodhpur/2017	2014-15	Income Tax Officer, Ward-1, Hanumanga rh,	Smt. Harish Kumar S/o Sh. Tikam Chand 162-163, Durga Colony, Hanumangarh	AGPH5900A
33.	138/Jodhpur/2016	2011-12	Income Tax Officer, Ward-1, Makrana	Shri Kamal Kishore Palore Prop. M/s Sunita Marble Traders, Bidiyad	AASPM 0052 E
34.	515/Jodhpur/2017	2014-15	Income Tax Officer, Ward-1, Hanumanga rh.	Smt. Hemlata W/o Sh. Late Sh. Tehla Ram 162-163, Durga Colony, Hanumangarh	AHCPL2952M
35.	08/Jodhpur/2018	2008-09	The Income-tax Officer, Ward-1, Bhilwara	M/s Microne Tax Fab Pvt. Ltd., 113, 1 st Floor, Ambaji Market, Bhilwara	AAECM3462D
36.	532/Jodhpur/2017	2014-15	Assistant Commission er of Income-tax, Circle-03,	Smt. Rajkaur Purohit E-1 Opp Arihant Nagar, Jodhpur	AEHPP1351C

			Jodhpur		
37.	24/Jodhpur/2018	2013-14	The Income-tax Officer, Jaisalmer	Sh. Kamal Kishore Bhargav S/o Sh. Mangala Ram, Annapurna, Ramgarh, Jaisalmer	BEDPK8942B
38.	ITA No. 417/Jodhpur/2014	2010-11	The Asstt. Commissioner of Income-tax, Circle-1, Udaipur	M/s Gattani Resorts Pvt Ltd., Main Road Subhash Nagar, Udaipur	AAACG8292P
39.	CO No. 21/Jodhpur/2014	2010-11	M/s Gattani Resorts Pvt Ltd., Main Road Subhash Nagar, Udaipur	The Asstt. Commissioner of Income-tax, Circle-1, Udaipur	AAACG8292P
40.	232/Jodhpur/2016	2011-12	The Income-tax Officer, Ward-2, Makrana	Shri Surendra Kumar Pitti Prop. M/s Mobile World, Makrana	ABBPP6476D
41 & 42	279 & 312/Jodhpur/2017	2009-10	The Income-tax Officer, Ward-2, Shivaji Nagar, Jalore (Rajasthan)	Smt. Sobag Kanwar W/o Late Sh. Prithvi Singh Rao, Rao Ka Mohalla, Jhunjhani Road, Bhinmal, Distt. Jalore	CMOPK5871R
43.	534/Jodhpur/2015	2010-11	The Income-tax Officer, Ward-Barmer	Shri Mangi Lal Sharma, Prop. M/s Mayur Construction Company, Barmer	ACXPS8933K
44.	87/Jodhpur/2018	2014-15	The Income-tax Officer, Ward-1, Bhilwara	Smt. Kamla Devi Dangi, 1, Surya Pol Darwaja, Near Bus Stand, Banera, Bhilwara	ADXP8626P
45.	278/Jodhpur/2018	2013-14	DCIT, Circle, Bhilwara	M/s Saileela Synthetics Pvt. Ltd. 147, New Cloth	AADCS1103N

				Market, Pur Road, Bhilwara, Rajasthan	
46.	285/Jodhpur/2018	2009-10	The Income-tax Officer, Ward-5, Bhilwara	M/s Naredi Investment Pvt. Ltd. Tirumal Tower, A-36, Gandhi Nagar, Bhilwara	AAACN7481P

Assessee By	Shri Rajendra Jain (Adv.) (Sl. No. 12, 14, 16, 25, 30, 33, 37, 40,41, 42, 43)
Revenue By	Shri Shri A. K. Das (JCIT) DR
Date of hearing	20/07/2018
Date of Pronouncement	20/07/2018

ORDER

PER BENCH:

The above listed appeals are filed by the Revenue (in some cases assessee's cross objection as listed above are also filed) against separate orders of the Id. CIT(A)s on different dates for the different assessment years as mentioned above.

2. During the course of hearing of these appeals, JCIT (Departmental Representative) Shri A. K. Das represented on behalf of the departmental. ARs of the assessee's as listed at serial no. 12, 14, 16, 25, 30, 33, 37, 40,41, 42, 43So were present. Besides in some cases none appeared from the side of

the assessee which are heard ex parte as the CBDT circular is beneficial to them.

2.1 We have heard Id. Departmental Representative ARs present and perused the materials available on the record in respect of the above appeals. It is observed that the demand/tax effect in the each Revenue appeal listed above is not exceeding Rs. 20 lacs. Under the power vested by sec. 268A(1) of the I T. Act, CBDT has recently issued Circular No. 3/2018 dated 11.07.2018 instructing the authorities below that departmental appeal should not be filed before ITAT where the demand/tax effect does not exceed Rs. 20 lacs. The circular is specifically mentions that the instructions are applicable to all pending appeals also.

3. Subject to some exceptions, it is further directed by CBDT that all the departmental appeals pending before ITAT where the demand/tax effect is less than 20 lacs should be withdrawn or not pressed by the Departmental representative.

4. The present appeals are not covered by any exceptions mentioned in the said CBDT circular. Since the tax demand in dispute in each of these departmental appeals does not exceed the limit of Rs. 20 lacs as set out by CBDT, such appeals are not

maintainable in view of fore goings. Accordingly the appeals of the Department are dismissed as not pressed/withdrawn and hence infructuous.

5. Apropos Cos we may mention that in terms of sec 253(4) of the IT Act, the right thereof depends on the survival of corresponding revenue appeal. Since all these revenue appeals are infructuous and do not survive as a necessary consequence the corresponding Cos will also stand dismissed as not maintainable.

6. In the result, all the appeals of revenue and Cos as listed above stand dismissed.

Order pronounced in the open court on 20/07/2018

Sd/-

(Pawan Singh)
Judicial Member

Sd/-

(R.C. SHARMA)
Accountant Member

Dated : 20/07/2018

*Ganesh Kr.

Copy to :

1. The Appellant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR
6. Guard File.

Assistant Registrar
Jodhpur Bench