



ITA Nos.6226 & 6228/Mum/2016  
Vinod Naraindas Kishnani  
Assessment Years-2009-10 & 2012-13

**आयकर अपीलीय अधिकरण “एफ” न्यायपीठ मुंबई में।**

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“F” BENCH, MUMBAI**

श्री शक्तिजीत दे, न्यायिक सदस्य एवं  
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।  
**BEFORE SHRI SAKTIJIT DEY, JM AND  
SHRI MANOJ KUMAR AGGARWAL, AM**

आयकर अपीलसं./I.T.A. No.6226/Mum/2016  
(निर्धारणवर्ष / Assessment Year: 2012-13)

<b>Deputy Commissioner of Income Tax Circle-2</b> Kalyan, 2 <sup>nd</sup> Floor, Mohan Plaza Khadakpada, Wayale Nagar Kalyan(W), Kalyan-421 301	<b>बनाम/ Vs.</b>	<b>Vinod Naraindas Kishnani</b> Shop No.2, Radha Complex Near Dassera Maidan Ulhasnagar-421 002
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>AFQPK-4240-K</b>		
(पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

&

आयकर अपीलसं./I.T.A. No.6228/Mum/2016  
(निर्धारणवर्ष / Assessment Year: 2009-10)

<b>Deputy Commissioner of Income Tax Circle-2</b> Kalyan, 2 <sup>nd</sup> Floor, Mohan Plaza Khadakpada, Wayale Nagar Kalyan(W), Kalyan-421 301	<b>बनाम/ Vs.</b>	<b>Vinod Naraindas Kishnani</b> Shop No.2, Radha Complex Near Dassera Maidan Ulhasnagar-421 002
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>AFQPK-4240-K</b>		
(पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

<b>Assessee by</b>	:	None
<b>Revenue by</b>	:	Pooja Swaroop, Ld.Sr.DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	25/07/2018
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	31/07/2018



## आदेश / ORDER

### Per Bench

1. Aforesaid appeals by revenue for Assessment Years [AY] 2009-10 & 2012-13 contest separate orders of Ld. first appellate authority. None has appeared for assessee and therefore, left with no option, we proceed to dispose-off the appeals on the basis of material available on record and after hearing Ld. Departmental Representative.
2. For AY 2009-10, the revenue is against the order of Ld.CIT(A) in deleting the additions of Rs.34.13 Lacs on account of sales promotion expenses as made by Ld. AO u/s. 143(3) on 27/06/2014.
3. For AY 2012-13, the revenue is against the order of Ld.CIT(A) in deleting the additions of Rs.32.76 Lacs on account of sales promotion expenses as made by Ld. AO u/s. 143(3) on 31/03/2015.
4. At the outset, it is noted that tax effect of the quantum additions as contested by the revenue in each year is less than prescribed limit of Rs.20 Lacs and the same is covered by recently issued *low tax effect* Circular No.03/2018 dated 11/07/2018 issued by *Central Board of Direct Taxes [CBDT]*. The Ld. DR, *Ms. Pooja Swaroop* has controverted the same by submitting that necessary instructions / certificate, in this regard, would be required from higher authorities.
5. We have gone through the circular and find that the tax effect of quantum in dispute is below prescribed limit of Rs.20 Lacs and the assessee stood benefitted by the above circular issued by CBDT wherein the minimum monetary limit for filing the appeals before various appellate authorities have been fixed as under:-



<b>S. No.</b>	<b>Appeals/ SLPs in Income-tax matters</b>	<b>Monetary Limit (Rs.)</b>
1	Before Appellate Tribunal	20.00,000
2	Before High Court	50.00,000
3	Before Supreme Court	1,00.00,000

The aforesaid limits, as per *para 13* of the circular applies to pending appeals also. In view of the admitted position, we dismiss the revenue's appeal.

6. So far as the contentions raised by Ld. DR is concerned, we find that aforesaid circular does not envisage obtaining of any certificate from any authorities, in any manner. Nevertheless, the revenue is free to move appropriate application to recall this order, if at a later stage, it is found that the matter is covered by any exceptions provided in the aforesaid circular.

7. Resultantly, both the appeals filed by the revenue stand dismissed.

*Order pronounced in the open court on 31<sup>st</sup> July, 2018*

Sd/-  
**(Saktijit Dey)**  
 न्यायिक सदस्य / **Judicial Member**

Sd/-  
**(Manoj Kumar Aggarwal)**  
 लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 31.07.2018  
 Sr.PS:-Thirumalesh



ITA Nos.6226 & 6228/Mum/2016  
Vinod Naraindas Kishnani  
Assessment Years-2009-10 & 2012-13

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायकपंजीकार (Dy./Asstt.Registrar)  
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai