

आयकर अपीलीय अधिकरण पुणे न्यायपीठ "बी" पुणे में
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "B", PUNE

श्री डी. करुणाकरा राव,लेखा सदस्य, एवं श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष
BEFORE SHRI D. KARUNAKARA RAO, AM AND SHRI VIKAS AWASTHY, JM

Sl. No.	ITA No.	Name of Appellant	Name of Respondent	Asst. Year
1	2609/PUN/2016	ACIT, Ichalkaranji Circle, Ichalkaranji	M/s. Powercraft Electronics Pvt. Ltd., Plot No.23 & 24, Phase No.1, Sector-1, Laxmi Sah. Audyogik Vasahat Hatkanangale, Dist. Kolhapur PAN : AABCP2245G	2011-12
2	2650/PUN/2016	DCIT, Circle-8, Pune	Mahadu Maruti Bhujbal, C/o. Shree Laxmi Steel Centre, At Post Chakan, Khed, Chakan, Pune – 411 501 PAN : ABEPB4355L	2011-12
3	2655/PUN/2016	DCIT, Circle-3, Pune	Orbit Electricals Pvt. Ltd., (Formerly known as Magnum Machines Pvt. Ltd.), 9, ICS Colony, Ganeshkhind Road, Pune - 411007 PAN : AAACF2636C	2008-09
4-6	2683 to 2685/PUN/2016	ITO, Ward-12(4), Pune	M/s. Vaibhav Metals, Gat No.2423, Priyanka Nagari, Wagholi, Pune – 412 207 PAN : AAFFV0525L	2008-09 2009-10 2010-11
7	2701/PUN/2016	ITO, Ward-1(3), Nashik	M/s. Shree Santaji Maharaj Nagari Sahakari Patsanstha Ltd., 10/16, Dr. Athavale Chambers, Opp. Gavkari Office, Tilak Path, Nashik PAN : AACTS8751N	2013-14
8	2716/PUN/2016	DCIT, Circle-1(1), Pune	M/s. Column Software Technologies Pvt. Ltd., 6 th Floor, B-Wing, S.No.150, Lohia Jain IT Park, Near Kothrud Depot, Paud Road, Chandani Chowk, Pune- 411 038 PAN : AACCC8915D	2009-10
9	2722/PUN/2016	ITO, Ward-1(4), Kolhapur	Shri Warna Mahila Sahakari Pat. Sanstha Maryadit, A/P. Warnanagar, Tal. Panhala, Dist. Kolhapur PAN : AAAAS3742C	2013-14
10-11	2737 & 2738/PUN/2016	ITO, Ward-2(3), Nashik	Smt. Sindhu Jayprakash Nair, Prop. Of Kaizen Industries, Shop No.2, Sanket Apartment, Kamatwada, Nashik – 422 009 PAN : ADLPN0768N	2009-10 2010-11

12	2760/PUN/2016	DCIT, Circle-1(1), Pune	M/s. Celoxis Technologies Pvt. Ltd. Shreyas Eterna, NDA Pashan Road, Bavdhan, Pune – 411 021 PAN : AABCC 7213R	2009-10
13	2863/PUN/2016	DCIT, Circle-1(1), Pune	M/s. Bosch Chassis Systems India Ltd., Gat No.306, Nanekarwadi, Chakan, Pune – 410 501 PAN : AAACK7312E	2011-12
14	2865/PUN/2016	ACIT, Circle-2, Kolhapur	Shri Vishal Kantilal Chordiya, 209, Karande Mala, E-Ward, Tarabia Park, Kolhapur – 416 003 PAN : ADVPC3224E	2008-09
15	2866/PUN/2016	ACIT, Circle-2, Kolhapur	Shri Lalit Premraj Chordiya, 209, Karande Mala, E-Ward, Tarabia Park, Kolhapur – 416 003 PAN : ADVPC5285F	2008-09
16	2867/PUN/2016	ACIT, Circle-2, Kolhapur	Rahul Kantilal Chordiya, 209, Karande Mala, E-Ward, Tarabia Park, Kolhapur – 416 003 PAN : AALPC1085E	2008-09
17	2868/PUN/2016	ACIT, Circle-2, Kolhapur	Shri Kantilal Premraj Chordiya, 209, Karande Mala, E-Ward, Tarabia Park, Kolhapur – 416 003 PAN : AALPC1086H	2008-09
18-19	2973 & 2974/PUN/2016	ITO, Ward-1(4), Nashik	M/s. Maharashtra Industries & Re-rolling Mills, Plot No.G-16, MIDC Industrial Area, Ambad Link Road, Nashik PAN : AAMFM1272G	2009-10 2011-12
20	05/PUN/2017	DCIT, Central Circle-2(3), Pune	Nandu A.Rajput, S.No.125, Arjun Heights, Near Warje Jakat Naka, Warje, Pune – 411 052 PAN : AAPPR5684Q	2007-08
21-22	20 & 21/PUN/2017	ITO, Ward-1(3), Jalgaon	M/s. Leeds Kem, D-50, MIDC Area, Jalgaon – 425 003 PAN : AABFL0308D	2009-10 2010-11
23-24	36 & 38/PUN/2017	DCIT, Central Circle-1(1), Pune	Rasiklal Manikchand Dhariwal (HUF), Manikchand House, Plot No.100/101, D Kennedy Road, Behind Hotel Le Meredian, Pune – 411 001 PAN : AABHD5583L	2011-12 2013-14
25	59/PUN/2017	ACIT, Central Circle-1(3), Pune	Chaudhary Attarsingh Yadav, Memorial Education Trust, Pride Plaza, First Floor, Pimpri, Pune PAN : AAAAC2210P	2011-12

26	83/PUN/2017	ACIT, Satara Circle, Satara	M/s. Adarsh Vastu Nirmiti Pvt. Ltd., S.No.81/2/2, Adarsh Nagar, NH-04, Khed, Satara-415003 PAN : AAICA0694D	2012-13
27-28	94 & 95/PUN/2017	ITO, Ward-6(4), Pune	Manoj Jalamchand Oswal, Prop. M/s. 01 Synergy & M/s. Manoj Sales, 139, Bhawani Peth, Pune 411 042 PAN : AABPO2958C	2009-10 2010-11
29-30	105 & 108/PUN/2017	DCIT, Circle-6, Pune	M/s. Sujata Farms Pvt. Ltd., 35/15, Chandrasen Apartment, Prabhat Road, Lane No.8, Pune – 411 001 PAN : AACCS5879C	2005-06 2009-10
31	119/PUN/2017	ITO, Ward-5(1), Pune	Shri Umesh U. Pardeshi, Prop. M/s. Frontline Electro Syndicate, "Umrao", Sr.No.584/2/1/2, Salisbury Park, Near LIC Colony, Pune-411037 PAN : AHSPP2945E	2009-10
32	130/PUN/2017	ACIT, Circle-2, Kolhapur	The Residency Club, Near New Palace Post Office, Tarabai Park, Kolhapur – 416 003 PAN : AAATT8533D	2008-09
33	140/PUN/2017	ACIT, Ratnagiri Circle, Ratnagiri	Dapoli Urban Co-op. Bank Ltd., Post Lane, Dapoli, PAN : AAAAD1799C	2012-13
34	179/PUN/2017	DCIT, Circle-6, Pune	Shri Sagar Digambar Gosavi Neelay, Survey 9, Hing NE Khurd, Vithalwadi, Pune PAN : AAVPG7786Q	2012-13
35	180/PUN/2017	DCIT, Circle-6, Pune	Smt. Ulka Digambar Gosavi Neelay, Survey 9, Hing NE Khurd, Vithalwadi, Pune PAN : AAVPG7784N	2012-13
36	205/PUN/2017	ITO, Ward-2(2), Nashik	Shri Deepak Shankar Panaskar, Prop. M/s. New Jyoti Power Controls, Plot No.368/2, Jaganath Bhadure Mala, Old Ambad Road, Satpur, Nashik – 422 007 PAN : AMFPP6337E	2011-12
37	210/PUN/2017	ACIT, Circle-1, Nashik	M/s. Do All Engineers Pvt. Ltd., W-108(A), MIDC Industrial Area, Ambad, Nashik – 422 010 PAN : AABCD0112E	2010-11
38	214/PUN/2017	ACIT, Circle-1, Nashik	M/s. Zetex Engineers Pvt. Ltd., Gat No.178/2, Sarul, Vilholi, Nashik – 422 010 PAN : AAACZ2640L	2013-14

39	216/PUN/2017	ACIT, Circle-1, Nashik	The Pimpalgaon Merchants Co-op. Bank Ltd., A/P. Pimpalgaon (B), Tal. Niphad, Nashik – 422209 PN : AAAAT5305Q	2013-14
40	242/PUN/2017	ACIT, Circle, Dhule	Shri Piyush Kishor Bafna, Bafna Brothers, Plot No.5, Opp. Prakash Theater, Parola Road, Dhule-424001 PAN : AEYPB5463J	2013-14
41	299/PUN/2017	ACIT, Circle-8, Pune	Indrayani Co-operative Bank Ltd., 109, BCTS No.1480, 2 nd Floor, Near Sadhu Waswani Garden, Pimpri, Pune – 411 017 PAN : AAAAI0358L	2013-14
42	305/PUN/2017	ACIT, Circle-10, Pune	Paranjape Autocast Pvt. Ltd., T-141, Bhosari Industrial Estate, Bhosari, Pune – 411 026 PAN : AABCP0318G	2012-13
43	307/PUN/2017	DCIT, Circle-7, Pune	M/s. Xrbia Developers Limited, 1 st Floor, 929, Mantri House, Shivaji Nagar, Pune -411005 PAN : AABCE5318F	2007-08
44	347/PUN/2017	DCIT, Circle-9, Pune	M/s Kongsberg Automotive India (P) Ltd., Building No.2, Gat No.312, Nanekarwadi, Chakan Village, Tal. Khed, Pune - 410501 PAN : AAFFS8042P	2011-12
45	413/PUN/2017	ITO, Ward-6(4), Pune	M/s. Bhandari Timbers, 125, New Timber Market, Bhawani Peth, Pune – 411 042 PAN : AABFB2167N	2012-13
46-47	480 & 481/PUN/2017	ITO, Ward-1(3), Kolhapur	Shri Bapusaheb Santaram Patil, A/P. 691, Mithila Apartment, Shivaji Peth, Kolhapur PAN : BGHPP8700L	2011-12 2011-12
48	508/PUN/2017	ACIT, Satara Circle, Satara	M/s. Hindustan Feeds Mfg. Co.,L-4, Additional MIDC, Satara - 415004 PAN : AABFH6485P	2013-14
49	526/PUN/2017	DCIT, Circle-14, Pune	Satyanarayan Ramswaroop Agarwal, Plot No.15, Geet Swarrop, Kanifnath Society, Hadapsar, Pune – 411 028 PAN : AAPP6151M	2012-13
50	609/PUN/2017	DCIT, Panvel Circle, Panvel, New Panvel	Shri Sham Gajanan Kumbhar,405, Soham Co-op. Housing Society, Sector-20C, Airoli, Navi Mumbai-400708 PAN : ACIPK0144K	2012-13

51	771/PUN/2017	DCIT, Circle-8, Pune	M/s. Messung Systems, Plot No.EL-2, J-Block, MIDC, Bhosari, Pune – 411 026 PAN : AAEFM6577C	2008-09
52	775/PUN/2017	ACIT, Circle, Dhule	Maharashtra Mahila Sahakari Gruh Udyog, Plot No.33, Vallabh Nagar, Agrawal Nagar, Malegaon Road, Dhule PAN :AADFM8202H	2013-14
53	794/PUN/2017	ACIT, Circle11, Pune	M/s. Intelmac Machine Tools Pvt. Ltd., 100/5, Ambegaon, Pune – 411 046 PAN : AABC12356P	2013-14
54	836/PUN/2017	DCIT, Circle-6, Pune	The Muslim Co-op. Bank Limited, Raviwar Peth, Pune-411002 PAN : AAAAT0746P	2013-14
55	930/PUN/2017	ITO, Ward-13(3), Pune	Shri Mohan Sahdev Nikam, 68/2, Sangamwadi, Khadki, Pune – 411 003 PAN : AESPN9690M	2008-09
56	931/PUN/2017	ITO, Ward-13(3), Pune	Shri Balasaheb Nikam, 68/2, Sangamwadi, Khadki, Pune – 411 003 PAN : ACNPN5710H	2008-09
57	936/PUN/2017	ACIT, Circle-8, Pune	Shri Dilip Vitthal Yeole, M/s. Om Electricals, Plot No.A-73, Near Spree Hotel, Opp. Morwadi Court, H-Block, MIDC, Pimpri, Pune – 411 018 PAN : AABPY0099E	2009-10
58	1013/PUN/2017	ITO, Ward-5(1), Pune	Shri Sunil Anant Shivtare, Prop. Sarj Engineering Works, S.No.681/8/9/10, Plot No.1/B, Janseva Society, Bibvewadi, Pune – 411 037 PAN : AFHPS4700H	2012-13
59-60	IT(SS)A 42 & 43/PUN/2017	ACIT, Central Circle-2, Nashik	Shri Bhagwat Narayan Chaudhary, 11, Swed Bindu, Shanti Nagar, Yawal Road, Bhusawal, Jalgaon-425201 PAN : AALPC0512G	2007-08 2008-09
61	1097/PUN/2017	ITO, Ward-14(3), Pune	Gagan Ventures, S.No.15/3/3A, Opp. Kalyan Mangal Karyalaya, Kondhwa Budruk,Pune – 30 PAN : AAAAG4862H	2012-13
62	1113/PUN/2017	DCIT, Circle-1(1), Pune	M/s. Column Software Technologies Pvt. Ltd., C-1, Saudamini Commercial Complex, Unit No.301/302, S.No.101/1, Bhusari Colony, Paud Road, Pune-411038 PAN : AACCC8915D	2011-12

63	1136/PUN/2017	DCIT, Circle-3, Pune	Shri Sunil Gajanan Kulkarni, D-6, Archana Nagar Society, Erandwane, Pune – 411 004 PAN : ABXPK0758M	2013-14
64	1243/PUN/2017	DCIT, Circle-9, Pune	M/s. KSH Logistics Pvt. Ltd., 23-30, Rahul Chambers, Mumbai-Pune Road, Kasarwadi, Pune – 411 034 PAN : AABCI1157L	2013-14
65	1281/PUN/2017	ACIT, Circle-1, Nashik	M/s. Lotus Park, 24, Arpana Society, Tilak Road, Near Ravindra School, Nashik – 422 011 PAN : AAEFL1434F	2012-13
66	1301/PUN/2017	ACIT, Circle-10, Pune	Premier Seals India Pvt. Ltd., 17/8, D1 BK, MIDC, Chinchwad, Pune 411 019 PAN : AABCP6517B	2013-14
67	1305/PUN/2017	ACIT, Circle-3, Pune	Shri Bhagwan Shenu Kumbhar, Prop. of Prajakta Services, Flat No.1, A-Wing, Krishna-Leela Terrace, Near Mahatma Society, Pune – 411 038 PAN : AFRPK3382H	2011-12
68	1328/PUN/2017	ITO, Ward-13(2), Pune	Shri Asif Mehfuz Hariyanawala, Flat No.5, Angelina Raheja Gardens, B-Wing, Wanwadi, Pune 411 040 PAN : AACPH7740J	2008-09
69	1492/PUN/2017	DCIT, Circle-6, Pune	Schrader Ducan Ltd., LBS Marg, Mumbai West, Mumbai – 400080 PAN : AAACS0769H	2008-09
70	1503/PUN/2017	ITO, Ward-6(3), Pune	Shri Rahul Ramesh Jori, L/H Smt. Jayshri Ramesh Jori, 1039, Margi Galli, Budhwar Peth, Pune – 411 002 PAN : ABKPJ7883R	2010-11
71	1543/PUN/2017	ITO (IT)-2, Pune	Smt. Sushila Chandra Kapadnis, C/o. Shri K.A. Policepatil, CA, 303, Rekha Sadan CHS Ltd., Kasturi Park, Navghar Road, Bhayander (E), Dist. Thane – 401105 PAN : AAEPN2712Q	2014-15
72	1662/PUN/2017	ITO, Circle-9, Pune	Gajanan Lokseva Sahakari Bank Maryadit, SBM Thermax Chowk, Chinchwad, Haveli, Pune – 19 PAN : AADAS2756B	2013-14

73	1685/PUN/2017	ACIT, Ichalkaranji Circle, Ichalkaranji	Smt. Savitri B. Sanikop Neelam, Plot No.91, Jayprakash Hsg. Soc. Jaysingur, Tal. Shirol, Dist. Kolhapur PAN : ALZPS7366M	2010-11
74	1686/PUN/2017	ACIT, Ichalkaranji Circle, Ichalkaranji	Shri Rajesh B. Sanikop Neelam, Plot No.91, Jayprakash Hsg. Soc. Jaysingur, Tal. Shirol, Dist. Kolhapur PAN : ALPPS1299H	2010-11
75	1759/PUN/2017	ACIT, Circle-6, Pune	M/s. Pune Merchants Co-operative Bank Ltd., 257, Budhwar Peth, Shivaji Road, Pune PAN : AAAAP 3088J	2014-15
76	1771/PUN/2017	DCIT, Circle-3, Pune	Smt. Vaishali R. Jog, Z-5/1+2, Himali Coop. Hsg. Society, Erandwane, Pune – 411 004 PAN : AFIPJ6755J	2008-09
77	1791/PUN/2017	ACIT, Circle-6, Pune	M/s. Scoreplus Academy Ltd., Office No.1, Sterling Centre, 11, Moledina Road, Camp, Pune 411 001 PAN : AACCS9238F	2008-09
78	1812/PUN/2017	ITO, Ward-2(3), Pune	Smt. Chandrabhaga Gulab Nikam, Sangamwadi, Khadki, Pune 411 003 PAN : AESPN7375P	2008-09
79	1813/PUN/2017	ITO, Ward-2(3), Pune	Smt. Snehal Amit Nikam, S.No.68/2, Chandrama Bungalow, Sangamwadi, Khadki, Pune 411 003 PAN : AESPN7209L	2008-09
80	1843/PUN/2017	ITO, Ward-2(3), Pune	Shri Mahesh Gulab Nikam, S.No.68/2, Chandrama Bungalow, Sangamwadi, Khadki, Pune 411 003 PAN : AESPN7213C	2008-09
81	1847/PUN/2017	ITO, Ward-2(3), Pune	Smt. Uma Mahesh Nikam, S.No.68/2, Chandrama Bungalow, Sangamwadi, Khadki, Pune 411 003 PAN : AESPN7376Q	2008-09
82	1890/PUN/2017	ITO, Ward-1(3), Jalgaon	M/s. Shanti Enterprises, F-36/5, MIDC Area, Jalgaon - 425003 PAN : AAFFS1417G	2013-14
83	1936/PUN/2017	ACIT, Circle-11, Pune	Kantilal Hastimal Sancheti, 16, Shivaji Nagar, Pune – 411 005 PAN : ARZPS1433K	2013-14

84	1995/PUN/2017	ACIT, Satara Circle, Satara	The Satara District Central Co-op. Bank Ltd., Head Office, Kisan Bhavan, 523A/1, Opp. Zilla Parishad, Satara – 415 001 PAN : AAAAT3706H	2013-14
85-89	2029 to 2033/PUN/2017	ACIT, Circle-6, Pune	M/s. SMPS Enterprises Pvt. Ltd., 63, LBS Road, Navi Peth, Pune 411 030 PAN : AADCB4167D	2008-09 2009-10 2010-11 2011-12 2012-13
90	2048/PUN/2017	DCIT, Circle-5, Pune	Shri Pradeep Vinayak Supnekar, Prop. M/s. Kalpa, Flat No.1004, Kumar Pride, Mukund Nagr, Gultekdi, Pune – 411 037 PAN : ABEPS0415Q	2014-15
91	2056/PUN/2017	ITO, Ward-9(3), Pune	M/s. Padmavati Developers, Empire Estate, CTS No.4510/1, Bombay Pune Road, Chinchwad, Pune-411019 PAN : AAGFP7344G	2009-10
92	2129/PUN/2017	ACIT, Circle-11, Pune	Huvepharma Sea (Pune) Pvt. Ltd., No.104, 1 st Floor, Green Terrace, Lane No.5, South Koregaon Park, Kawdewadi, Pune -411001 PAN : AACCH3097H	2014-15
93	2275/PUN/2017	ACIT, Circle-1, Sangli	M/s. Ushakal Nursing Home, Opp. Zilla Parishad, Miraj Road, Sangli PAN : AAAFU3575A	2014-15
94	2426/PUN/2017	ITO, Ward-1(4), Nashik	Smt. Swati Sanjay Maheshwari, Prop. Balaji Corporation, 2, Matru Apartment, Racca Colony, Sharanpur Road, Nashik – 422002 PAN : AOOM0594F	2009-10
95	2444/PUN/2017	ITO, Ward-3(1), Pune	M/s. Saubhgyalaxmi Developers, K.G. Mansion, 1233/C, Apte Road, Deccan Gymkhana, Pune – 411 004 PAN : AAMFM3372R	2014-15
96	2448/PUN/2017	ACIT, Circle-4, Pune	Parmar Properties Pvt. Ltd., Office No.2A, Wing-1, Thacker House, 2418, East Street, Pune – 411 001 PAN : AABCP1016F	2013-14
97	2457/PUN/2017	ACIT, Circle-2, Pune	Ratnakar Dattatraya Chavan, Plot No.52, Prathamesh Park, Baner, Balewadi Road, Baner, Pune – 411 045 PAN : AAKPC2541A	2014-15

98	2459/PUN/2017	ACIT, Circle-2, Pune	M/s. Nissar Transformers Pvt. Ltd., S.No.16/03, Hingne Khurd, Sinhagad Road, Pune – 411 051 PAN : AACCN6345G	2014-15
99	2461/PUN/2017	ACIT, Circle-2, Pune	M/s. Varun Developers, Supreme Icon Office No.304/305, Plot No.5, Aundh Baner Road, Near Sakal Nagar, Aundh, Pune – 411 007 PAN : AACFV8009J	2014-15
100	2464/PUN/2017	ACIT, Ratnagiri Circle, Ratnagiri	Shri Dharmasi Hirji Chauhan, 777, Udyam Nagar Road, Shivaji Nagar, Dist. Ratnagiri – 415 709 PAN : AASPC0104B	2014-15
101	2993/PUN/2017	ITO, Ward-6(1), Pune	Saptashringi Solvent Extractions Ltd., 15A, Pune Mumbai Road, Wakdewadi, Pune – 411 003 PAN : AAECs2771F	2003-04
102	3007/PUN/2017	ACIT, Circle-1, Sangli	Shri Abasaheb Dajiram Salunkhe, 315/4, Karad Road, Vita, Tal. Khanapur, Dist. Sangli PAN : AOHPS8826F	2013-14
103	3051/PUN/2017	ACIT, Circle-2, Aurangabad	Shri Sanjay Ambadas Joshi, 5, Amaya, Sanjivani Colony, Samarth Nagar, Aurangabad PAN : ABGPJ9472Q	2014-15
104	122/PUN/2018	ACIT, Circle-4, Pune	M/s. Parwani Builders Pvt. Ltd., Shop No.211/212, 2 nd Floor, City Point, 17 Boat Club Road, Pune – 411 001 PAN : AACCP9869P	2014-15
105	150/PUN/2018	JCIT (OSD), Circle-5, Pune	Abhijit Ramanlal Lunkad, 39, Mithapelli Estatem, Shankar Sheth Road, Gultekdi, Pune – 411 037 PAN : AAFPL4922K	2014-15
106	366/PUN/2018	ACIT, Circle-4, Pune	Polybond India Pvt. Ltd., 7, Rathi Chambers, Deccan College Road, Yerwada, Pune – 411 006 PAN : AABCP1261E	2011-12
107	625/PUN/2018	DCIT, Panvel Circle, Panvel, New Panvel	M/s. Sai Homes, 310/313, 3 rd Floor, Persipolis CHS, Plot No.74, Sector-17, Vashi, Navi Mumbai PAN : ABAFS3226K	2014-15
108	736/PUN/2018	ITO, Ward-13(1), Pune	Shri Gulab Kisan Shinde, A/P. Vadgaon Shinde, Wagholi, Tal. Haveli, Pune – 412 207 PAN : ADXPS3688N	2011-12

109	763/PUN/2018	ITO, Ward-4, Panvel, New Panvel	Shri Tarachand Devichand Oswal, 001, Vavoshi, Vavoshi Khalapur, Dist. Raigad, Maharashtra – 410203 PAN : AAHPO1014D	2014-15
110	783/PUN/2018	ACIT, Circle-10, Pune	Premier Seals India Pvt. Ltd., 17/8, D 1BK, MIDC, Chinchwad, Pune – 411 019 PAN : AABCP6517B	2012-13
111	931/PUN/2018	ITO, Ward-6(3), Pune	Subhash Babulal Mutha, 123, Nana Peth, Pune – 411 002 PAN : AESPM7019K	2008-09
112-115	948 to 951 /PUN/2018	ITO, Ward-2(2), Jalgaon	Shri Asit Dharma Sandanshiv, Plot No.10B, Surbhi Colony, Amalner, Jalgaon – 423 401 PAN : BOVPS4777Q	2008-09 2009-10 2011-12 2013-14
116	953/PUN/2018	ITO, Ward-2(2), Jalgaon	Smt. Mandabai Dharma Sandanshiv, Plot No.10B, Surbhi Colony, Amalner, Jalgaon-423401 PAN : GHQPS0809J	2008-09
117	993/PUN/2018	DCIT, Circle-1, Nashik	Dhanraj Tulshiram Chaudhari, F-07/A, Hiren Court Apartment, Gangapur Road, Rameshwar Nagar, Nashik – 422 011 PAN : AAQPC1991E	2014-15
118-120	1032 to 1034/PUN/2018	ACIT, Circle-2, Solapur	Shri Mahesh Vishnupant Kothe, L/H of Late Vishnu Pant Ganpatrao Kothe, 20/26, Radhashri, Murarji Peth, Solapur – 413001 PAN : ANVPK6354M	2013-14 2013-14 2014-15
121	1041/PUN/2018	DCIT, Circle-8, Pune	Dharamveer Sambhaji Urban Co-op. Bank Ltd., Shivdarshan Complex, 1 st Floor, Vinayak Nagar, Navi Sanghvi, Pune – 411 027 PAN : AAAAD2878G	2014-15
122	1046/PUN/2018	DCIT, Circle-3, Pune	Vishal Vasant Gokhale, 8, S.No.53/3, Pradnyakiran Apartment, Near Mahatma Society, Kothrud, Pune – 411 038 PAN : ADQPG9213J	2013-14
123	1048/PUN/2018	DCIT, Circle-3, Pune	M/s.Gokhale Associates, 1175/1, Nirmitti Eminence, Office No.2, 1st Floor, Erandwane, Pune – 411004 PAN : AAKFG8586H	2013-14

124	1089/PUN/2018	DCIT, Circle-9, Pune	Shri Rahul Bhagchand Sonigara, Plot No.293, Sector-24, Pradhikaran, Nigdi, Pune – 44 PAN : AERPS8722E	2014-15
125	1127/PUN/2018	DCIT, Panvel Circle, Panvel, New Panvel	M/s. Sai Properties, 310/313, 3 rd Floor, Persipolis Co-op. Society, Plot No.74, A, Sector-17, Vashi, Navi Mumbai -400705 PAN : ABFFS4175A	2014-15

अपीलार्थी की ओर से / Appellant by : Dr. Vivek Aggarwal

प्रत्यर्थी की ओर से / Respondent by : Shri Kishor Phadke – Sl.Nos.8, 12, 62, 95, 96, 106
Shri P.D. Kudwa – Sl.No.51
Shri M.K.Kulkarni – Sl.No.84
Smt. Deepa Khare – Sl.No.111
Shri Pramod Shingte – Sl.No.121

None : Sl.No.1-7, 9-11, 13-50, 52-61, 63-83,
85-94, 97-105, 107-110, 112-120, 122-125

सुनवाई की तारीख / Date of Hearing : 26.07.2018	घोषणा की तारीख / Date of Pronouncement: 26.07.2018
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आदेश / ORDER

PER BENCH :

These bunch of appeals by the Revenue are against respective orders of the Commissioner of Income Tax (Appeals) for the assessment years/s mentioned in the title against the name of each of the said 125 assesseees. The impugned order/s have been passed under different section/s of the Income-tax Act, 1961 (in short 'the Act').

2. These bunch of appeals filed by the Revenue relating to different assesseees were heard together and are being disposed of by this consolidated order for the sake of convenience.

3. The CBDT vide Circular No.3/2018, dated 11.07.2018 has revised the monetary limits for filing of appeals by the Department before the Tribunal with retrospective effect. As per the Circular (supra) monetary limit of tax effect for filing appeals before the Tribunal by the Department has been raised to Rs.20 lakhs.

4. The learned Departmental Representative has furnished a table giving the details of tax effect involved in each of the appeals mentioned in title. The tax effect in dispute in the captioned appeals is stated to be below the monetary limit of Rs.20 lakhs.
5. Without going into the merit of the issues raised in the captioned appeals, these bunch of appeals are deemed to be withdrawn/not pressed in accordance with the CBDT Circular dated 11.07.2018 (supra). Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for restoration of appeal/s with the requisite material indicating that the appeals are protected by the exceptions prescribed in para 10 of the Circular (supra).
6. In conclusion, by applying the CBDT Circular dated 11.07.2018 (supra), the captioned appeals of the Revenue are dismissed as withdrawn/not pressed.
7. In the result, all the appeals of the Revenue are dismissed.

Order pronounced in open Court on this 26th day of July, 2018.

Sd/-
(विकास अवस्थी /VIKAS AWASTHY)
न्यायिक सदस्य/JUDICIAL MEMBER

Sd/-
(डी. करुणाकरा राव/D. KARUNAKARA RAO)
लेखा सदस्य/ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 26th July, 2018.
Satis/Ravi

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The concerned CIT (A)
4. The concerned Pr. CIT/CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

वरिष्ठ निजी सचिव /Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune