

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

सुश्री सुषमा चावला, न्यायिक सदस्य एवं श्री अनिल चतुर्वेदी, लेखा सदस्य के समक्ष
BEFORE MS. SUSHMA CHOWLA, JM AND SHRI ANIL CHATURVEDI, AM

Sl. No.	ITA Number	Name of Appellant	Name of Respondent	Asst. Year
1	1471/PUN/2017	The Asst. Commissioner of Income Tax, Circle-11, Pune	Ignify Software Pvt. Ltd., 401, 'C' Wing, 4 th Floor, KPTC Building, Fatimanagar, Wanowrie, Pune – 411013 PAN: AAACZ1544R	2008-09
2	1502/PUN/2017	The Income Tax Officer, Ward 6(3), Pune	Shri Rahul Ramesh Jori, L/H Smt. Jayashri Ramesh Jori, 1039, Margi Galli, Budhwar Peth, Pune – 411002 PAN: ABKPJ7883R	2010-11
3	1637/PUN/2017	The Income Tax Officer, Ward 1, Beed,	Dhanashri Bigarsheti Nagari Sah. Pat Sanstha Ltd. Behind Shani Mandir, Main Road, Ashti-414202 Dist. Beed. PAN:AAAAD4066E	2014-15
4	1661/PUN/2017	The Asst. Commissioner of Income Tax, Circle 10, Pune	Vikers Systems International Ltd., 145, Off Mumbai Pune Road, Pimpri, Pune-411018 PAN: AAACV8426E	2004-05
5	2098/PUN/2017	The Asst. Commissioner of Income Tax, Circle 2, Nashik	Samarth Arcades Pvt. Ltd., Flat No.A-3, Ardar Co-op. Housing Society, Besides Hotel Emerald Park, Sharanpur Link Road, Nashik-422002 PAN: AALCS1450N	2013-14
6	2100/PUN/2017	Income Tax Officer, Ward 1(4), Jalgaon	M/s. Shri Sant Dnyaneshwar Nagari Sah. Patsanstha, Navi Peth, Jalgaon. PAN:AABAS4499K	2010-11
7	2101/PUN/2017	The Asst. Commissioner of Income Tax, Circle 1, Jalgaon	Shri Manish Ishwarlal Jain, 169, Johari Bazar, Balaji Peth, Jalgaon – 425001 PAN: AADPL1003H	2013-14
8	2274/PUN/2017	The Asst. Commissioner of Income Tax, Circle 1, Sangli	M/s. Ushakal Nursing Home Opp. Zilla Parishad, Miraj Road, Sangli. PAN: AAAFU3575A	2013-14
9	2289/PUN/2017	The Dy. Commissioner of Income Tax, Circle 7, Pune	M/s. Aum Housing 109, Bramha Garden, Bund Garden Road, Pune-411001 PAN: AAKFA4028N	2011-12

10	2346/PUN/2017	The Asst. Commissioner of Income Tax, Circle 2, Kolhapur	Kolhapur Motor Malak Sangh Ltd., 2113, Old P.B. Road, Kolhapur PAN: AAACK7444D	1997-98
11	2351/PUN/2017	The Asst. Commissioner of Income Tax, Circle 2, Nashik	Shri Vilas Rasiklal Shah 4 th Floor, Abhyankar Tower, M.G. Road, Nashik-422001 PAN: AFCPS6278M	2014-15
12-13	2412/PUN/2017 & 2414/PUN/2017	The Asst. Commissioner of Income Tax, Ichalkaranji Circle, Ichalkaranji	Ashok Channappa Bhasme 9/639, Plot No.1244, Station Road, Ichalkaranji, Dist.Kolhapur – 416115 PAN: AEOPB8246H	1998-99 2001-02
14	2429/PUN/2017	The Asst. Commissioner of Income Tax, Circle 6, Pune	Shree Ashtvinayak Glass Pvt. Ltd., A-520, 5 th Floor, Marvel VISTA, S.No.599A/598/593A, CTS Lulla Nagar, Kondhwa, Pune – 411048 PAN:AALCS8566K	2013-14
15	2440/PUN/2017	Income Tax Officer (Exemption), Ward 1, Pune	Shri Agamodharak Devardhi Jain, Agam Mandir Trust, Sr. No.122, Vardhman Nagar, Katraj, Pune-411046 PAN:AAETS2139J	2011-12
16	2469/PUN/2017	Income Tax Officer, Ward 5(4), Pune	Shri Vijay Mahadeo Gujar, 85, Mangalwar Peth, Bhor, Pune-412206 PAN: ABEPG6885G	2011-12
17	2484/PUN/2017	Income Tax Officer, Ward 3, Satara	M/s. Shri Bhairavnath Multistate Co-op. Credit Society Ltd., Phaltan, 48, Laxminagar, Deccan Chowk, Phaltan, Tal-Phaltan, Dist. Satara – 415523 PAN: AAEAS8344J	2014-15
18	2511/PUN/2017	Income Tax Officer, Ward 5(1), Pune	Shri Ajit Lalchand Lunawat 3, Supershwath Soc. Building, No.2, Market Yard Road, Gultekadi, Pune – 411037 PAN: AAGPL4159D	2013-14
19	2531/PUN/2017	Income Tax Officer (Exemption), Ward-1, Pune	Shree Medical Foundation, 1247, Apte Road, Deccan Gymkhana, Pune-411004 PAN: AAATS5765Q	2008-09
20	2599/PUN/2017	The Dy. Commissioner of Income Tax, Circle 14, Pune	M/s. My Car Pune Pvt.Ltd., Sr. No.131, Mumbai-Bangalore By Pass, Wakad, Pune – 411057 PAN: AAECM2713M	2012-13
21	2872/PUN/2017	The Asst. Commissioner of Income Tax, Ahmednagar Circle, Ahmednagar	Shri Kailash Tatyaram Shinde, Anuj Chowk, Daund Road, A/p Kashti, Tal. Shrigonda, Dist. Ahmednagar-414701 PAN: BMQPS1150Q	2014-15

22	3049/PUN/2017	Income Tax Officer, Ward 1(1), Sangli	Smt. Nilima Bhalchandra Patil, Plot No.23, Kore Silver, Madhuban Colony, Vishrambag, Dist. Sangli-416415 PAN: ALPPP6687G	2014-15
23	3052/PUN/2017	Income Tax Officer, Ward 2(3), Aurangabad	Shri Abhishek Ramanand Modani, 92, "Saphalya", Venkatesh Nagar, Opp. SFS School, Jalna Road, Aurangabad. PAN: ARVPM0328D	2014-15
24	3109/PUN/2017	The Asst. Commissioner of Income Tax, Circle 6, Pune	M/s. Srivenk Investments and Finance Pvt. Ltd., Venkateshwara House, S.No.114/A/2, Pune-Sinhagad Road, Pune-411030 PAN: AACCS7604R	2006-07

अपीलार्थी की ओर से / Appellant by : Shri Sanjeev Ghei

प्रत्यर्थी की ओर से / Respondent by : Shri Anand Kankariya – Sl. No.1
Shri M.K. Kulkarni – Sl. Nos.10, 12, 13
Shri Pratik B. Sardbhor – Sl. No.15
None – Sl. Nos.2 – 9, 11, 14, 16-24

सुनवाई की तारीख / Date of Hearing : 01.08.2018	घोषणा की तारीख / Date of Pronouncement: 01.08.2018
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आदेश / ORDER

PER SUSHMA CHOWLA, JM:

This bunch of appeals filed by Revenue are against respective order/s of CIT(A), relating to different assessment year/s against respective order/s passed under different section/s of the Income-tax Act, 1961 (in short 'the Act').

2. This bunch of appeals filed by the Revenue relating to different assessee on similar issue 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. The tax effect in dispute in the captioned appeals is stated to be below the monetary limit of ₹ 20.00 lakhs specified in the CBDT Circular dated 11.07.2018 (supra).
4. In this background, the learned Departmental Representative for the Revenue was required to state their position; they have not referred to any material which would show that the captioned appeals are protected by any of the exceptions provided in para 10 of the Circular (supra).
5. Without going into the merit of the issues raised in the captioned appeals, this bunch of appeals are deemed to be withdrawn/not pressed as their filing is in contravention of 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 re-institution of appeals, if the requisite material is brought to show 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 Revenue are dismissed.

Order pronounced on this 1st day of August, 2018.

Sd/-
(ANIL CHATURVEDI)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-
(SUSHMA CHOWLA)

न्यायिक सदस्य / JUDICIAL MEMBER

पुणे / Pune; दिनांक Dated : 1st August, 2018.

SB/GCVSR

आदेश की प्रतिलिपि अद्येषित/Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. आयकर आयुक्त(अपील) / The concerned CIT(A);
4. The concerned Pr.CIT/CIT;
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "ए" / DR 'A', ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

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