

**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	1911/PUN/2016	The Asst. Commissioner of Income Tax, Circle-1, Nashik.	Bela V. Gujrathi Prop. Vijaya Trading Co., Shop No.3, Datta Bhawan, N.D. Patel Road, Nashik – 422002 PAN:ADOPG5992L	2011-12
2	1912/PUN/2016	The Asst. Commissioner of Income Tax, Circle-1, Nashik.	Vishnu V. Gujrathi Prop. Unique Enterprises, Shop No. 3, Datta Bhawan, N D Patel Road, Nashik-422 002 PAN :AAUPG2987Q	2009-10
3	1968/PUN/2016	The Income Tax Officer, Ward 2(1), Nashik	Shri Punit Ajit Sanklecha 11, City Plaza, Opp. Kalika Mandir, Old Agra Road, Nashik-422 002 PAN : AYRPS1336G	2008-09
4	1973/PUN/2016	The Income Tax Officer, Ward 2(1), Nashik	Shri Tushar Vijay Sanklecha 11, City Plaza, Opp. Kalika Mandir, Old Agra Road, Nashik-422 002 PAN : AYRPS1335F	2008-09
5	2072/PUN/2016	The Dy. Commissioner of Income Tax, Circle-1(1), Pune.	Avesta Computers P. Ltd., Kapil Complex, Baner Road, Baner, Pune-411 045, PAN : AABCA4736F	2010-11
6	2216/PUN/2016	The Asst. Commissioner of Income Tax, Circle-3, Aurangabad	M/s. Piyush Enterprises, Plot No.81, Jaivishwabharati Colony, Garkherda Road, Aurangabad-431 003, PAN :AAEFP6761D	2009-10
7-8	2234/PUN/2016 & 2235/PUN/2016	The Dy. Commissioner of Income Tax, Circle-1(1), Pune.	Aesseal India Pvt. Ltd. Gat No. 85, A/p Varve, Tal Bhor, Pune-412205 PAN : AAECA1690F	2009-10 2010-11
9-19	2391/PUN/2016 To 2401/PUN/2016	The Dy. Commissioner of Income Tax (TDS), Pune	Sulzon Energy Ltd. One Earth, Opp. Magarpatta City, Hadapsar, Pune-411 028 PAN : AADCS0472N	2012-13 (26Q-Q3) 2012-13 (26Q-Q4) 2013-14 (26Q-Q1) 2013-14 (26Q-Q2) 2013-14 (26Q-Q3) 2013-14 (26Q-Q4) 2014-15 (26Q-Q1) 2014-15 (26Q-Q2) 2014-15 (26Q-Q3) 2014-15 (26Q-Q4) 2015-16 (26Q-Q1)
20	2418/PUN/2016	The Dy. Commissioner of Income Tax, Circle-3, Pune	Smt. Nilima V. Divekar 820/8, Flat No.6, Geet Govind Apartment, Erandwane, Pune-4, PAN :AAIPD6905H	2012-13

21	2422/PUN/2016	The Dy. Commissioner of Income Tax, Circle-3, Pune	Shri Shamkant Keshav Kotkar, Flat No.1, Prabhat Road, Erandwane, Pune-411004. PAN : ABEPK3581D	2009-10
22	2426/PUN/2016	The Dy. Commissioner of Income Tax, Circle-3, Pune.	Shri Milind G. Bhole 1134/1, Satyaprakash Shivajinagar, Pune-411016. PAN : ABAPB1615R	2012-13
23-24	2430/PUN/2016 & 2431/PUN/2016	The Asst. Commissioner of Income Tax, Ichalkaranji Circle, Ichalkaranji.	Shri Shivaji Anandrao Powar, A/p Toap , Tal. Hatkalangale, Dist. Kolhapur PAN : AHZPP0195M	2011-12 & 2008-09
25	2472/PUN/2016	The Income Tax Officer, Ward-1(2), Jalgaon.	M/s. R.L. Gold P. Ltd. 169, Balaji Peth, Jalgaon-425 001 PAN : AABCG5201D	2011-12
26	2504/PUN/2016	The Income Tax Officer, Ward-2(3), Pune	Shri Balasaheb Sadashiv Nikam, S. No. 68/2, Chandrama Bunglow, Sangamwade, Kirkee, Pune-411 003 PAN : ACYPN8839L	2007-08
27	2505/PUN/2016	The Income Tax Officer, Ward-2(3), Pune	Smt. Radhika B. Nikam S. No. 68/2, Chandrama Bunglow, Sangamwade, Kirkee, Pune-411 003 PAN : AERPN4159A	2007-08
28-29	2535/PUN/2016 & 2536/PUN/2016	The Income Tax Officer, Ward-1(4), Kolhapur	Shri Mallikarjun Chanbasappa Nadagadalli Prop. of M/s. Amrut Wines Gadhinglaj, Kolhapur, PAN : AAIPN2304E	2009-10 2010-11
30	2547/PUN/2016	The Dy. Commissioner of Income Tax, Circle-1(1), Pune.	M/s. Clover Technologies P.Ltd., No.5, Galaxy Society, 245, Boat Club Road, Pune-411001 PAN : AAACC7231Q	2011-12
31	2571/PUN/2016	The Asst. Commissioner of Income Tax, Circle-1, Sangli	Shri Dinesh A Parekh Prop. Unnati Enterprises, Ganpati Peth, Sangli-416416 PAN : ABHPP9521F	2012-13
32	2651/PUN/2016	The Dy. Commissioner of Income Tax, Circle-8, Pune.	Dharamvir Sambhaji Urban Co-Op Bank Ltd. 251, Sharma Building, Mumbai-Pune Road, Kasarwadi, Pune-411 034 PAN : AAAAD2878G	2012-13
33	2668/PUN/2016	The Dy. Commissioner of Income Tax, Circle-14, Pune.	Satyanarayan Ramswaroop Agarwal Plot No. 15, Geet Swaroop, Kanifnath Society, Hadapsar, Pune-411028 PAN : AAPP6151M	2011-12

34	2735/PUN/2016	The Asst. Commissioner of Income Tax, Circle-2, Kolhapur	M/s. Preetam Enterprises, 1325/91, Shivaji Udyam Nagar, Kolhapur PAN: AACFP2436P	2011-12
35	2753/PUN/2016	The Asst. Commissioner of Income Tax, Central Circle-2(1), Pune.	M/s.Vikram Developers & Promoters, 19, Shrikrishna Heights, Ganeshkhind Road, Shivaji Nagar, Pune-411 005 PAN :AAGFV4298R	2012-13
36	2761/PUN/2016	The Dy. Commissioner of Income Tax, Circle-1(1), Pune	M/s. Credit Pointe Services P.Ltd, Office 1B, 1 <sup>st</sup> Floor, The Cerebrum , IT Park, Kalyaninagar, Pune-411014 PAN : AACCC7203N	2009-10
37	2845/PUN/2016	The Asst. Commissioner of Income Tax, Circle-3, Aurangabad	M/s. Auto Cars Adalat Road, Aurangabad-431 005 PAN : AAJFA3181B	2012-13
38	2923/PUN/2016	The Dy. Commissioner of Income Tax, Circle-7, Pune	Shri Apoorva Patni S No. 1 A, Irani Market Compound, Yerwada, Pune-411 006 PAN :AGUPP5918J	2013-14
39	2924/PUN/2016	The Dy. Commissioner of Income Tax, Circle-7, Pune	Mrs. Sadhana Patni S No. 1 A, Irani Market Compound, Yerwada, Pune-411 006 PAN :AAUPP2868H	2013-14
40	2979/PUN/2016	The Asst. Commissioner of Income Tax, Circle-2, Kolhapur	M/s. Bhima Riddhi Infotainment P.Ltd, 446, Kailash Tower, 3 <sup>rd</sup> Floor, Station Road, Kolhapur-416 001 PAN : AADCB3933D	2013-14
41	41/PUN/2017	The Income Tax Officer, Ward 1, Jalna	M/s. Kanakdhara Steel Re-rolling Mills, Plot No.F-24, Phase-II, Addl.MIDC Area, Jalna PAN:AAIFK9449B	2011-12
42	52/PUN/2017	The Income Tax Officer, Ward 1(4), Nashik	Shri Chhagan K. Matala, Matala Niwas, Makhmalabad, Naka, Panchvati, Nashik-422003 PAN: BIFPM8937C	2010-11
43	78/PUN/2017	The Income Tax Officer, Ward 3, Panvel	Shri Dharamraj R. Patil, H.No-217, Nagaon, ONGC Gate No.2, Uran, Raigad-400702 PAN:ALFPP6271N	2008-09
44	102/PUN/2017	The Dy. Commissioner of Income Tax, Circle-7, Pune	Shri Arihant G. Patni S.No.1A Irani Market Compound, Yerwada, Pune-411006 PAN:AGUPP5917H	2013-14
45	118/PUN/2017	The Income Tax Officer, Ward 11(1), Pune	M/s. Hotel Surya Pvt. Ltd., 1202/3, Apte Road, Shivajinagar, Near Mahatma Phule Museum, Pune-411004 PAN:AAACH6199L	2008-09

46	143/PUN/2017	The Dy. Commissioner of Income Tax, Circle-6, Pune	Shri Girish M. Rathi Flat No.401, Sankruti Vrundavan, 1312, Shukrawar Peth, Pune-411002 PAN:AAZPR9237R	2013-14
47	145/PUN/2017	The Asst. Commissioner of Income Tax, Circle-2, Pune	Shri Vipul V. Chopda C/o KTA Spindle Toolongs, 246/9, Hinjewadi, Mulshi, Pune – 411057 PAN:AAQPC2436E	2009-10
48	175/PUN/2017	The Income Tax Officer, Ward 3, Satara,	Shri Bhairavnath Multi State Co-Op Credit Society Ltd., 48, Laxmi Nagar, Deccan Chowk, Phaltan, Dist. Satara-415523 PAN: AAEAS8344J	2011-12
49	202/PUN/2017	The Income Tax Officer, Ward 2(3), Nashik	Shri Suryakant Magan Nere Plot No.24, Surya Chhaya, Flat No.1, Nere Park, Yeshvant Co-op.Society, College Road, Nashik–422005 PAN: AAHPN8285B	2013-14
50-52	206/PUN/2017 To 208/PUN/2017	The Income Tax Officer, Ward 2(2), Nashik	Shri Shankar G Panaskar Prop. M/s.Sajeda Electrical Industries, Plot No.368/2, Jagannath Bhadure Mala, Old Ambad Road, Satpur, Nashik – 422007 PAN: AJIPP8751G	2009-10 2010-11 2011-12
53	213/PUN/2017	The Asst. Commissioner of Income Tax, Circle 1, Nashik	M/s. Avey Broilers Gat No.404, Sogras, Tal. Chandwad, Nashik-422102 PAN:AAGFA6131N	2013-14
54	215/PUN/2017	The Asst. Commissioner of Income Tax, Circle 1, Nashik	M/s. Hotel Woodland P. Ltd., 1 <sup>st</sup> Floor, Wani House, New Mumbai Agra Road, Nashik-422001 PAN:AAACH5758F	2013-14
55	241/PUN/2017	The Income Tax Officer, Ward 1(4), Nashik	Shri Dashrath V. Wagaskar Flat No.4 & 5, Anand Kunj Apartment, Old Gangapur Road, Nashik-422005 PAN: AAMPW5276G	2013-14
56	397/PUN/2017	The Dy. Commissioner of Income Tax, Circle 7, Pune	M/s. Aaiji Surobhi Group 201, Runwal Group, Sadhu Vaswani Chowk, Camp, Pune-411001 PAN:AAAAA4551B	2012-13
57	425/PUN/2017	The Dy. Commissioner of Income Tax, Circle 7, Pune	Smt. Inderjeet K. Maini Gat No.2347, Off Nagar Road, Wagholi, Tal. Haveli, Pune-412207 PAN: AAWPM9155C	2013-14
58	429/PUN/2017	The Income Tax Officer, Ward 1(2), Pune	Baif Agro & Bio Technology Pvt. Ltd., BAIF Campus, Dr. Manibhai Desai Nagar, Warje, Pune-411058 PAN:AAECB2256L	2013-14

59	453/PUN/2017	The Asst. Commissioner of Income Tax, Circle 11, Pune	Dr. Rajiv M Raut 46, Hermes Heritage Co-op. Society, Nagar Road, Pune-411001 PAN: AAZPR8018G	2009-10
60	491/PUN/2017	The Dy. Commissioner of Income Tax, Circle 8, Pune	Shri Jaspalsingh S. Vasir Plot No.70/1, S Block, MIDC, Bhosari, Pune-411026 PAN:AAIPV4775B	2011-12
61	509/PUN/2017	The Income Tax Officer, Ward 1(1), Kolhapur	Shri Abhay N. Potdar 505, D-Ward, Gangavesh, Kolhapur-416012 PAN:AAUPP7107P	2010-11
62	527/PUN/2017	The Income Tax Officer, Ward Osmanabad	M/s. SPN Roads Infrastructure P.Ltd, Shop No.7, Kohinoor Plaza, MIDC Road, Anand Nagar, Osmanabad-413501 PAN : AAJCS6048J	2013-14
63	556/PUN/2017	The Income Tax Officer, Ward 2(3), Pune	Smt Kranti Ajay Nikam S.No. 68/2, Sangamwadi, Khadki, Pune-411 003 PAN : AESPN7328A	2008-09
64	583/PUN/2017	The Dy. Commissioner of Income Tax, Central Circle 2(2), Pune	Shri Maruti N. Navale (Bigger HUF), Sinhgad Technical Education Society, Vadgaon Campus, Vadgaon (Buddruk), Off Sinhgad Road, Pune-411041 PAN :AAEHN1259C	
65	598/PUN/2017	The Income Tax Officer, Ward 2(1), Pune	Smt. Rima Ghosh Flat No. 202, Geeta Ganga Co-op Housing Society, S No. 241/1, Near Medipoint Hospital, Baner, Pune-411 007. PAN :AHPPG2237B	2011-12
66	643/PUN/2017	The Income Tax Officer, Ward 2(3), Pune	Smt Lata U. Nikam S. No. 68/2, Sangamwadi, Khadki, Pune-411003 PAN :AEVPN3333G	2008-09
67	644/PUN/2017	The Income Tax Officer, Ward 2(3), Pune	Smt Reshma S. Nikam S. No. 68/2, Sangamwadi, Khadki, Pune-411003 PAN : AESPN5144C	2008-09
68	645/PUN/2017	The Income Tax Officer, Ward 2(3), Pune	Smt.Archana S. Nikam S. No. 68/2, Sangamwadi, Khadki, Pune-411003 PAN : AESPN7251C	2008-09
69	646/PUN/2017	The Income Tax Officer, Ward 2(3), Pune	Shri Uttamrao H. Nikam, S. No. 68/2, Sangamwadi, Khadki, Pune-411003 PAN : AESPN0709F	2008-09
70	647/PUN/2017	The Income Tax Officer, Ward 2(3), Pune	Shri Sameer U. Nikam S. No. 68/2, Sangamwadi, Khadki, Pune-411003 PAN : AESPN0710Q	2008-09
71	648/PUN/2017	The Income Tax Officer, Ward 2(3), Pune	Shri Sachin U. Nikam S. No. 68/2, Sangamwadi, Khadki, Pune-411003 PAN : AESPN0727R	2008-09

72	788/PUN/2017	The Income Tax Officer, Ward 2(1), Nashik	M/s. Sangam Trading Company, Flat No.3, Indiraj Housing Company, CIDCO, Nashik-422009 PAN: ABNFS7100B	2010-11
73-74	875/PUN/2017 & 876/PUN/2017	The Asst. Commissioner of Income Tax, Central Circle, Kolhapur	M/s. Shreem Construction, Gat No.315/1, Chatrapati Shahu Industrial Estate, Shirol, Dist. Kolhapur-416103 PAN: ABAFS6064P	2007-08 2008-09
75	935/PUN/2017	The Asst. Commissioner of Income Tax, Circle-8, Pune	M/s. Eagle Flasks Industries Ltd., 4 <sup>th</sup> Floor, Parmar Gallery, Shivarkar Road, Wanowrie, Pune-411047 PAN:AAACE4197H	1997-98
76	1061/PUN/2017	The Dy. Commissioner of Income Tax, Circle-3, Pune	M/s. Omkar Associates 2, Trupti Apartment, Bhandarkar Road, Pune-411004 PAN:AABFO2496B	2008-09
77	1137/PUN/2017	The Dy. Commissioner of Income Tax, Circle -3, Pune	Shri Arvind P. Zope 401, Raturang Apartment, Vasudev Ashram Path, Erandwane, Pune-411 004 PAN :AAAPZ4474F	2013-14
78	1189/PUN/2017	The Dy. Commissioner of Income Tax, Circle -8, Pune	Dharamveer Sambhaji Co-Op Bank Ltd, Shivdarshan Complex,38, 1 <sup>st</sup> Floor, Vinayaknagar, New Sangvi, Pune-411027, PAN :AAAAD2878G	2013-14
79	1191/PUN/2017	The Dy. Commissioner of Income Tax, Circle -8, Pune.	Rajgurunagar Sahakari Bank Ltd., Rajgurunagar, Sashdi chowk, Tal. Khed, Pune-410506 PAN : AAAAR0842E	2013-14
80	1220/PUN/2017	The Dy. Commissioner of Income Tax, Circle -6, Pune	M/s. Mayfair Builders & Developers. 1027, New Nana Peth, Pune-411 002, PAN : AACFM1312R	2009-10
81	1265/PUN/2017	The Income Tax Officer, Ward-12 (4),Pune.	M/s. Vaibhav Metals, Gat No.2324, Priyanka Nagari, Wagholi, Pune-412207, PAN : AAFV0525L	2012-13
82	1279/PUN/2017	The Dy. Commissioner of Income Tax, Circle -7, Pune	M/s Tranter India P.Ltd, Survey No.270/1/16, B-7 & 8, Anmol Pride, Pune-411045 PAN : AAFCA4598P	2012-13
83	1329/PUN/2017	The Income Tax Officer, Ward-12 (1), Pune.	M/s. Jadhav Associates, 1, Rahi Sakha Apts., Parvati, Pune-411030, PAN : AAAFJ8229Q	2011-12
84-85	1361/PUN/2017 & 1362/PUN/2017	The Asst. Commissioner of Income Tax, Circle -1, Sangli	Jsons Foundry P.Ltd, Plot No.G-13, MIDC, Kuwad Block, Kupwad, Tal. Miraj, Sangli-416436, PAN : AAACJ6740K	2011-12 2012-13

86	1373/PUN/2017	The Asst. Commissioner of Income Tax, Circle -2, Pune	M/s Avinash Construction, Abil House, 2, Range Hill corner, Ganesh Khind Road, Pune-411 007, PAN : AAEFA6358H	2009-10
87	1399/PUN/2017	The Income Tax Officer, Ward 1(1), Jalgaon	Shri Sachin N.Chordiya 522-14, Shantinagar, Ganeshwadi, Jalgaon PAN: ADSPC4588J	2010-11
88	1465/PUN/2017	The Asst. Commissioner of Income Tax, Circle 11, Pune	Kantilal Hastimal Sancheti, 16, Shivaji Nagar, Pune-411005 PAN:ARZPS1433K	2014-15
89	1473/PUN/2017	The Dy. Commissioner of Income Tax, Ahmednagar Circle, Ahmednagar	Ashok SSK Ltd., A/p Ashok Nagar, Tal. Shirampur, Dist. Ahmednagar-413713 PAN:AACCA3452B	2008-09
90	1475/PUN/2017	The Income Tax Officer, Ward 4, Ahmednagar	Parner Taluka SSK Ltd., Devibhohire, Tal. Parner, Dist. Ahmednagar-414307 PAN:AAAAP0849B	2012-13
91-92	1479/PUN/2017 & 1480/PUN/2017	The Dy. Commissioner of Income Tax, Panvel Circle, Panvel	Gorur Infra Projects P. Ltd., 314, Shubham Complex, Matheran Road, Sector-11, New Panvel, Dist. Raigad. PAN:AADCG5519J	2011-12 2012-13
93	1663/PUN/2017	The Income Tax Officer, Circle-9, Pune	Anand Co-Op Bank Ltd., 1944, 'Sandesh' Gokhale Park, Chapekar Chowk, Chinchwad, Pune – 411033 PAN: AAAAS6060P	2013-14
94	1740/PUN/2017	The Income Tax Officer, Ward 3(2), Pune	Smt. Babita S. Pardesh, Row House No.6, Sadguru Housing Society, Senapati Bapat Road, Pune – 411016 PAN:AIEPP6148E	2013-14
95	1762/PUN/2017	The Asst. Commissioner of Income Tax, Circle 6, Pune	Schrader Dukan Ltd., LBS Marg, Mumbai, West Mumbai-400080 PAN:AAACS0769H	2010-11
96	1768/PUN/2017	The Asst. Commissioner of Income Tax, Circle 4, Pune	PRA Realty India P.Ltd., 401/402, 4 <sup>th</sup> Floor, Nucleus Mall, 1 Church Road, Camp, Pune – 411001 PAN:AADCP7514N	2012-13
97	1772/PUN/2017	The Dy. Commissioner of Income Tax, Circle 3, Pune	Sunil S. Bhosale 94-A, Sangita Smriti, N.T. Wadi, Shivajinagar, Pune-5 PAN:ACMPB9480D	2010-11
98	1786/PUN/2017	The Asst. Commissioner of Income Tax, Circle 3, Aurangabad	Ambejogai Peoples Co-op. Bank Ltd., Raj Complex, Savarkar Nagar, Prashant Nagar, Ambejogai, Dist.-Beed. PAN:AAAAA2883L	2014-15

99	1792/PUN/2017	The Asst. Commissioner of Income Tax, Circle 2, Pune	Smt. Ashwini P. Pawar Flat No.2, Anand Residency, Plot No.74/75, Aundh, Pune – 411007 PAN: ABPPT3927M	2013-14
100	1838/PUN/2017	The Dy. Commissioner of Income Tax, Circle 3, Pune	M/s. Joshi Sweets Shop No.3, Kamala Park Society, Karve Nagar, Pune-411038 PAN: AADFJ4429M	2013-14
101	1849/PUN/2017	The Income Tax Officer, Ward 2(3), Pune	Smt. Sunanda V. Nikam S.No.68/2, Chandrama Bungalow, Sangamwadi, Khadki, Pune-411003 PAN:AESPN7184E	2008-09
102	1850/PUN/2017	The Income Tax Officer, Ward 2(3), Pune	Smt Shalan S. Nikam S.No.68/2, Chandrama Bungalow, Sangamwadi, Khadki, Pune-411003 PAN:AESPN7331M	2008-09
103	1851/PUN/2017	The Income Tax Officer, Ward 2(3), Pune	Shri Amit G. Nikam S.No.68/2, Chandrama Bungalow, Sangamwadi, Khadki, Pune-411003 PAN:AESPN7209L	2008-09
104	1853/PUN/2017	The Income Tax Officer, Ward 2(3), Pune	Shri Vijay S. Nikam S.No.68/2, Chandrama Bungalow, Sangamwadi, Khadki, Pune-411003 PAN:ADMPN1417F	2008-09
105	1854/PUN/2017	The Income Tax Officer, Ward 2(3), Pune	Shri Gulab S. Nikam S.No.68/2, Chandrama Bungalow, Sangamwadi, Khadki, Pune-411003 PAN:ADDPN3409N	2008-09
106	1884/PUN/2017	The Asst. Commissioner of Income Tax, Circle-2, Nashik.	M/s. Parijat Constructions, 1 & 4, B Wing, Niwas Plaza, Behind HDFC House, Sharanpur Road, Nashik-422005, PAN : AAFP4021K	2009-10
107	1903/PUN/2017	The Asst. Commissioner of Income Tax, Ichalkaranji,	Rajarshri Shahu Nagari Path Sanstha Ltd., C.S.No.2248,Bazar Peth,, Kurundwad, Tal. Shirol, Dist.-Kolhapur-416106 PAN :AAABR0166N	2014-15
108	1948/PUN/2017	The Income Tax Officer, (Exemption), Ward-1, Nashik.	M/s. Lalgirbuva Math, A/p, Mandali, Tal.Karjat, Dist.- Ahmednagar, Pin-414401, PAN : AABTL0937C	2014-15
109	1986/PUN/2017	The Income Tax Officer, Ward-6 (2), Pune	Shri Amol A. Pasalar, S No.33, 8/3/1, Vadgaon BK, House No. 369, Manik Baug, Pune-411 051, PAN : AJKPP3755A	2008-09
110-112	2034/PUN/2017 2036/PUN/2017 & 2037/PUN/2017	The Asst. Commissioner of Income Tax, Circle-6, Pune.	Sharada Erectors P.Ltd, 38, Vijayanagar Colony, Pune-411 030, PAN : AACCS6028D	2000-01, 2006-07 & 2007-08

113	2079/PUN/2017	The Asst. Commissioner of Income Tax (Central) Circle, Kolhapur	Shri Vasant K. Savant, Plot No. 110, A Ward, Sane Guruji Vasahet , Radhanagari Road, Kolhapur, PAN : ACJPS1616F	2009-10
114	2094/PUN/2017	The Income Tax Officer, Ward-3(4), Pune.	Smt. Jyoti Deepak Bhivpathaki, Everest 12 Sankalp Society, Opp. JOG Hospital Paud Road, Kothrud, Pune-411038, PAN :AAVPB4242J	2013-14
115	2099/PUN/2017	The Income Tax Officer, Ward-1(5), Jalgaon	M/s. Janardhan B. Sapkale, Plot No. 3, Bapurao Housing Society, Adarsh Nagar, Panchmurti Apts., Jalgaon-425001 PAN : AAHFJ9768K	2007-08
116	2133/PUN/2017	The Dy. Commissioner of Income Tax, Circle-2, Sangli	The Ugar Sugar Works Ltd., Mahaveer Nagar, Dist Sangli, Pin-416416, PAN : AAACT7580R	2012-13
117	2238/PUN/2017	The Asst. Commissioner of Income Tax, Circle-3, Aurangabad.	Shri Baswaraj V.Mangrule, Plot No.64, Mayurban Colony, Dargah Road, Shahnoorwadi, Aurangabad. PAN : AKOPM7934P	2014-15
118	2342/PUN/2017	The Dy. Commissioner of Income Tax, Circle-1, Aurangabad.	M/s. Good Year South Asia Tyres P.Ltd, H-18, MIDC, Waluj, Aurangabad (MH), PAN : AABCG5544P	2009-10
119	2460/PUN/2017	The Income Tax Officer, Ward-3(1), Pune.	Sumit T. Malusare, 1202, Shirole Plot, Shivajinagar, Pune- 411004, PAN : AMDPM8233C	2014-15
120	2483/PUN/2017	The Asst. Commissioner of Income Tax, Satara Circle, Satara	The Satara District Cen. Co-op Bank Ltd., Head Office, Kisan Bhawan, 523A/1, Opp. Zilla Parishad, Satara-415001, PAN :AAAAT3706H	2014-15
121	2495/PUN/2017	The Income Tax Officer, Ward-13 (1), Pune.	Shri Deepak P. Bhivapathaki, Everest 12 Sankalp Society, Opp. JOG Hospital Paud Road, Pune-411038, PAN : AAVPB4241M	2013-14
122	IT(SS)A 82/PUN/2017	The Asst. Commissioner of Income Tax, Central Circle-2, Nashik.	Shri Prakash N. Chaudhary, 11, Swed Bindu, Shanti Nagar, Yawala Road, Bhusawal, Jalgaon-425 201, PAN : AAQPC1998P	2008-09
123	2561/PUN/2017	The Asst. Commissioner of Income Tax, Circle-12, Pune.	Zawar Sales Ltd., B-105, Kalpataru Plaza, 224, Bhavani Peth, Pune-411042 PAN : AAACZ0593N	2014-15

124	2627/PUN/2017	The Asst. Commissioner of Income Tax, Circle-11, Pune.	Henkel Adhesive Technologies (I) P.Ltd, 10 <sup>th</sup> Floor, Kesar Solidaire, Plot No.5, Sec-19, Sanpada, Navi Mumbai -400705 PAN : AAACL1954B	2010-11
125	2708/PUN/2017	The Asst. Commissioner of Income Tax, Circle-4, Pune.	Parakh Agro Industries Ltd., Plot No.1, Parakh House, Gultekadi, Pune-411 037, PAN : AABCP0314L	2011-12
126	2751/PUN/2017	The Income Tax Officer, Ward-2(1), Kolhapur	Shri Joytibha M. Kalyankar, Plot No.57, A Block, Shirol MIDC, Kolhapur. PAN :APRPK9976M	2014-15
127	2789/PUN/2017	The Income Tax Officer, Ward-2(4), Aurangabad	Shri Jai Ramesh Sawhney, C-504, Aparna Sarovar Gande, Next to Citizens Hospital, Nallagandla, Serilingampally Mandal, Hyderabad, Telangana – 500019 PAN :BJPSS3711P	2011-12
128	2870/PUN/2017	The Deputy Commissioner of Income Tax, Circle-14, Pune.	Shri Nishikumar Krishankumar Singla C-7, Liberty Phase-II,, Koregaon Park, Pune-411 001, PAN : ARGPS0078P	2014-15
129	2873/PUN/2017	The Asst. Commissioner of Income Tax, Circle-2, Kolhapur,	M/s. Preetam Enterprises, 1325/91, Shivaji Udyan Nagar, Kolhapur. PAN :AACFP2436P	2014-15
130	2903/PUN/2017	The Income Tax Officer, Ward & TPS, Parbhani	Shri Ramniwas G. Somani, 7/43, Wangikar House, Vidyanagar Selu, Dist.- Parbhani-431 502, PAN : AEKPS2644Q	2013-14
131	2994/PUN/2017	The Asst. Commissioner of Income Tax, Circle-6, Pune.	Sai Bhargavnath Infra, Bhargav House S. No. 16, Hingne Khurd, Pune-411 051, PAN : ACBFS9830R	2014-15
132	3050/PUN/2017	The Income Tax Officer, Ward-2(3), Aurangabad	Smt. Vinita S. Joshi, 5, Amaya, Sahajivan Colony, Samarth Nagar, Aurangabad, PAN : ABGPJ9502P	2014-15
133	101/PUN/2018	The Income Tax Officer, Ward-2, Satara	Jayashree R. Sawant, 3, Magazine Colony, Sadar Bazar, Satara-415 001, PAN : BBXPS7052R	2009-10
134-135	148/PUN/2018 & 149/PUN/2018	The Income Tax Officer, Ward 5(4), Pune.	Smt. Jayshree D. Shilimkar, A/p, Kurungwad, Tal. Bhor, Pune-412213, PAN :APPPS8235R	2011-12 2011-12
136	219/PUN/2018	The Income Tax Officer, Ward 6(3), Pune.	Kishor N. Kachi, 1732, Shukrawar Peth, Pune-411 002, PAN : ALNPK3278L	2010-11

137	238/PUN/2018	The Income Tax Officer, Ward 5(3), Pune.	Shri Chetan J. Dharu, Flat No. 7, AGAM Apts. Dattanagar Road, Katraj, Pune-411 043 PAN : AHIPD4952H	2013-14
138	311/PUN/2018	The Asst. Commissioner of Income Tax, Circle-10, Pune.	M/s. Wave Suspension Systems India P. Ltd, Gat No. 417/1, Takave (Bk), Tal. Maval, Dist- Pune-412106, PAN : AAACW7145B	2011-12
139	333/PUN/2018	The Asst. Commissioner of Income Tax, Circle-1, Solapur	Arjun Urban Co.op Bank Ltd., 7/4, East Mangalwar Peth, Solapur, PAN : AAAAA0529M	2010-11
140	470/PUN/2018	The Income Tax Officer, Ward 1(1), Sangli	M/s. Meditech Instruments, Lokmanya Complex, Pandharpur Road, Miraj, Dist- Sangli, Pin-416 410, PAN :AAOFM8542P	2014-15
141	508/PUN/2018	The Dy. Commissioner of Income Tax (Exemption) Circle, Pune.	Om Shri Laxminarayan BSKPWKD Trust, 1957, 'C' Laxmipuri, Kolhapur. PAN : AAAAO0095L	2014-15
142	534/PUN/2018	The Income Tax Officer, Ward-2, Dhule.	Pravin J. Patil, 21, Chandratray Housing Society, Gondur Road, Deopur, Dhule-424001 PAN : ACLPP8421B	2011-12
143	905/PUN/2018	The Dy. Commissioner of Income Tax, Circle-8, Pune.	M/s. Annasaheb Magar Sahakari Bank Maryadit, 68/1, Sadashiv palace, Landewadi , Bhosari, Pune-26 PAN:AAAAA1774G	2014-15
144-147	944/PUN/2018 To 947/PUN/2018	The Income Tax Officer, Ward-2(2), Jalgaon.	Smt. Kavita R. Sadanshiv, Plot No.10B, Surbhi Colony, Amalner, Jalgaon-423 401, PAN : EOIPS7837M	2008-09, 2009-10, 2012-13 & 2013-14
148	952/PUN/2018	The Income Tax Officer, Ward-2 (2), Jalgaon.	Late Dharma K. Sadanshiv, L/H- Sanjeev Dharma Sandanshiv & Rajiv Dharma Sandanshiv, Plot No.10B, Surbhi Colony, Amalner, Jalgaon-423 401, PAN : BOPPS3511C	2008-09
149	985/PUN/2018	The Jt. Commissioner of Income Tax (OSD), Circle-1, Solapur.	M/s. Lokmangal Agro Industries Ltd., 8536-A/11, Lokmangal House, Murarji Peth, Near Old Poona Naka, Solapur-413 001, PAN : AAACL7933N	2014-15

अपीलार्थी की ओर से / Appellant by : Shri Achal Sharma – Sl. Nos.1-74  
Shri Ajay Modi - Sl.Nos.75-149

प्रत्यर्थी की ओर से / Respondent by : Shri C.H. Naniwadekar –  
Sl. No.21, 38, 39, 44

Shri Kishore Phadke & Mehul Shah –  
Sl. Nos.7, 8, 35, 55, 96, 143

Shri Vilesh Dalya – Sl. No.9-19

Shri P.D. Kudwa – Sl. No.30

Shri Pramod Shingte – Sl. No.32, 78, 79

Shri S.N. Doshi – Sl. No.64, 90

Smt. Deepa Khare – Sl. No.65, 100

Shri D.Y. Pandit – Sl. No.91, 92

Shri Ajay Pednekar – Sl. No.123

Shri Rajendra Agiwal – Sl. No.124

Shri Manoj Jain – Sl. No.131

Ms Vaishnavi Badve – Sl. No.134, 135, 138

None – Sl. Nos.1 – 6, 20, 22 – 29, 31, 33, 34,  
36, 37, 40 – 43, 45 – 54, 56 – 63,  
66 – 77, 80 – 89, 93 – 95, 97 – 99,  
101 – 122, 125 – 130, 132, 133, 136,  
137, 139 – 142, 144 – 149

सुनवाई की तारीख / <b>Date of Hearing : 25.07.2018</b>	घोषणा की तारीख / <b>Date of Pronouncement: 27.07.2018</b>
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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 27<sup>th</sup> day of July, 2018.

**Sd/-**  
**(ANIL CHATURVEDI)**  
लेखा सदस्य / **ACCOUNTANT MEMBER**

**Sd/-**  
**(SUSHMA CHOWLA)**  
न्यायिक सदस्य / **JUDICIAL MEMBER**

पुणे / Pune; दिनांक Dated : 27<sup>th</sup> July, 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