

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

1. आयकर अपीलसं./I.T.A. No.3723/Mum/2017
(निर्धारणवर्ष / Assessment Year: 2012-13)

Deputy Commissioner of Income Tax-5(2)(2) Room No.571, 5 th Floor Aaykar Bhavan, M.K.Road Mumbai-400 020	बनाम/ Vs.	Laxmi Diamond Private Limited EW-2200, G-Block Bharat Diamond Bourse Bandra Kurla Complex Bandra (E), Mumbai- 400 051
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AABCL-1815-G		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी/ Respondent)

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2. आयकर पीलसं./I.T.A. No.3861/Mum/2017
(निर्धारणवर्ष / Assessment Year: 2011-12)

Deputy Commissioner of Income Tax-5(2)(2) Room No.571, 5 th Floor Aaykar Bhavan, M.K.Road Mumbai-400 020	बनाम/ Vs.	Laxmi Diamond Private Limited EW-2200, G-Block Bharat Diamond Bourse Bandra Kurla Complex Bandra (E), Mumbai- 400 051
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AABCL-1815-G		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी/ Respondent)

Assessee by	:	None
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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3. आयकर पीलसं./I.T.A.No.4244/Mum/2017
(निर्धारणवर्ष / Assessment Year:2010-11)

Income Tax Officer-Ward 3(2) 2 nd Floor, Rani Mansion Kalyan-Murbad Road Near SBI, Kalyan(W) Kalyan- 421 301	बनाम/ Vs.	Dinesh Devchand Sanghvi 205, Jom Villa, 2 nd Floor S.P. Mukherjee Road Dombivali East Mumbai
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AMUPS-0932-R		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी/ Respondent)

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4. आयकर पीलसं./I.T.A. No.4245/Mum/2017
(निर्धारणवर्ष / Assessment Year:2011-12)

Income Tax Officer-Ward 3(2) 2 nd Floor, Rani Mansion Kalyan-Murbad Road	बनाम/ Vs.	Dinesh Devchand Sanghvi 205, Jom Villa, 2 nd Floor S.P. Mukherjee Road
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Near SBI, Kalyan(W) Kalyan- 421 301		Dombivali East Mumbai
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AMUPS-0932-R		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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5. आयकर पीलसं./I.T.A. No.4112/Mum/2017
(निर्धारणवर्ष / Assessment Year: 2013-14)

Deputy Commissioner of Income Tax-8(3)(2) Room No.615,6 th Floor Aaykar Bhavan M.K.Road,Churchgate Mumbai-400 020	बनाम/ Vs.	Sunil Lekhi 1, Anand Niwas, A Road Churchgate Mumbai-400 020
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAAPL-6110-A		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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6. आयकर पीलसं./I.T.A. No.4165/Mum/2017
(निर्धारणवर्ष / Assessment Year:2009-10)

Deputy Commissioner of Income Tax-13(2)(2) Room No.146, 1 st Floor Aaykar Bhavan,M.K.Road Churchgate, Mumbai-400 020	बनाम/ Vs.	Shri Giriraj Metalex Private Limited B-2/203, Breezy corner Mahavir Nagar, Kandivali (W) Mumbai-400 067
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAJCS-2480-A		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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7. आयकर पीलसं./I.T.A. No.3825/Mum/2017
(निर्धारणवर्ष / Assessment Year:2011-12)

Assistant Commissioner of Income Tax-31(1) Room No.111, 1 st Floor C-13, B.K.C Mumbai-400 051	बनाम/ Vs.	Dharmendra M. Parkih A-2, Shruti Building A.K. Vaidya Marg Dindoshi Goregaon (E) Mumbai-400 063
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AACPP-4474-D		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Devendra Jain, Ld. AR
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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8. आयकर पीलसं./I.T.A. No.4094/Mum/2017
(निर्धारणवर्ष / Assessment Year:2012-13)

Income Tax Officer-13(3)(4)	बनाम/	Think Bull Private Limited
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Room No.216B Aaykar Bhavan, M.K.Road Mumbai-400 020	Vs.	A-2202, 22 nd Floor Aquaria Grande Devidas Ext. Road Next to St. Lawrence School Borivali (W),Mumbai-400 103
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AACCT-9266-G		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Devendra Jain, Ld. AR
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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9. आयकर □ पीलसं./I.T.A. No.4492/Mum/2017
(निर्धारणवर्ष / Assessment Year:2012-13)

Deputy Commissioner of Income Tax-14(1)(2) Room No.470, 4 th Floor Aaykar Bhavan, M.K.Road Mumbai-400 020	बनाम/ Vs.	Godrej Agrovet Limited Phorojshanagar Eastern Express Highway Vikhroli (E) Mumbai-400 079
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAACG-0617-Q		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Raunak Vardhan, Ld. AR
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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10. आयकर □ पीलसं./I.T.A. No.4009/Mum/2017
(निर्धारणवर्ष / Assessment Year:2010-11)

Assistant Commissioner of Income Tax-19(1) 2 nd Floor, Matru Mandir Tardeo Road Mumbai-400 007	बनाम/ Vs.	Chaitya CC 2082 Bharat Diamond Bourse BKC, Bandra Mumbai-400 051
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AA AFC-1045-P		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Suchek Anchaliya, Ld. AR
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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11. आयकर □ पीलसं./I.T.A. No.3768/Mum/2017
(निर्धारणवर्ष / Assessment Year: 2012-13)

Income Tax Officer-6(1)(3) Room No.508, 5 th Floor Aaykar Bhavan, M.K.Road Mumbai-400 020	बनाम/ Vs.	Brijda Roadlines Private Limited BMC case No.2, Shop No.4 Sewari Cross Road Mumbai-400 015
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AABC B-7060-M		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Sanjay Jain, Ld. AR
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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12. आयकर □ पीलसं./I.T.A. No.4672/Mum/2017
(निर्धारणवर्ष / Assessment Year: 2012-13)

Income Tax Officer-24(3)(3) Room No.701, 7 th Floor Piramal Chambers, Lalbaug Mumbai-400 012	बनाम/ Vs.	Picasso Ceramica B-12, Hind Saurashtra Industrial Estate Marol Naka, Andheri(E) Mumbai-400 059
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAJFP-4195-J		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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13. आयकर□ पीलसं./I.T.A. No.4383/Mum/2017
(निर्धारणवर्ष / Assessment Year:2007-08)

Assistant Commissioner of Income Tax-4(3)(1) Room No.649,6 th Floor Aaykar Bhavan, M.K.Road Churchgate, Mumbai-400 020	बनाम/ Vs.	Pradip kumar R. Shah 2 nd Floor, Shreeji Bhavan Mangaldas Road Mumbai-400 002
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAKPS-6292-G		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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14. आयकर□ पीलसं./I.T.A. No.4006/Mum/2017
(निर्धारणवर्ष / Assessment Year:2011-12)

Assistant Commissioner of Income Tax-32(2) Room No.308, 3 rd Floor,C-11 Pratayakshkar Bhavan BKC, Bandra(E), Mumbai-400 051	बनाम/ Vs.	Jekin Enterprises 702-A, Prem Nagar Building No.5 Mandpeshwar Road Borivali (W),Mumbai-400 022
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAAFJ-0648-R		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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15. आयकर□ पीलसं./I.T.A. No.4377/Mum/2017
(निर्धारणवर्ष / Assessment Year: 2007-08)

Assistant Commissioner of Income Tax-4(3)(1) Room No.649, 6 th Floor Aaykar Bhavan, M.K.Road Mumbai-400 020	बनाम/ Vs.	Qmax Synthetics Private Limited 5-B/174, Sanjay Building Mittal Industrial Estate Andheri Kurla Road Andheri (E), Mumbai-400 059
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAACQ-0206-D		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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16. आयकर□ पीलसं./I.T.A. No.4003/Mum/2017

(निर्धारणवर्ष / Assessment Year:2007-08)

Income Tax Officer-4(3)(3) Room No.637, 6 th Floor Aaykar Bhavan, M.K.Road Churchgate Mumbai-400 020	बनाम/ Vs.	Yunicorn Synthetics Mills Private Limited Block No.2A Jai Hind Building No.1 Dr. A.M.Road, Bhuleshwar Mumbai-400 002
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAACY-0340-A		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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17. आयकर□ पीलसं./I.T.A. No.4551/Mum/2017

(निर्धारणवर्ष / Assessment Year: 2010-11)

Assistant Commissioner of Income Tax-3(1)(1) Room No.607, 6 th Floor Aaykar Bhavan, M.K.Road Churchgate, Mumbai-400 020	बनाम/ Vs.	Advani Hotels and Resorts Limited Jolly Maker-II 18A & B, 225 Nariman Point Mumbai-400 021
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAACR-6389-Q		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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18. आयकर□ पीलसं./I.T.A. No.3883/Mum/2017

(निर्धारणवर्ष / Assessment Year: 2013-14)

Assistant Commissioner of Income Tax-17(3) Room No.137, 1 st Floor Aaykar Bhavan, M.K.Road, Churchgate, Mumbai-400 020	बनाम/ Vs.	Sunil Fulchand Shah 189/191, Milan Building 2 nd Floor, Bazargate Street Fort,Mumbai-400 001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAIPS-6851-P		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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19. आयकर□ पीलसं./I.T.A. No.4155/Mum/2017

(निर्धारणवर्ष / Assessment Year:2012-13)

Deputy Commissioner of Income Tax-Circle 2 2 nd Floor, Mohan Plaza Khadakpada, Wayale Nagar Kalyan(W), Kalyan-421 301	बनाम/ Vs.	Om Sai Construction 2 nd Floor, Nandi Commercial Complex, Near DNS Bank Shivdham, Ambernath West Thane- 421 501
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AABFO-8754-C		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
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Revenue by	:	Rajeev K. Gubangotra, Ld. DR
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20. आयकर पीलसं./I.T.A. No.4154/Mum/2017
(निर्धारणवर्ष / Assessment Year:2012-13)

Deputy Commissioner of Income Tax-Circle 2 2 nd Floor, Mohan Plaza Khadakpada, Wayle Nagar Kalyan (W), Kalyan-421 301	बनाम/ Vs.	Panvelkar Sankul 1 st Floor Nandi Commercial Complex Shiv Dham, Opp.DNS Bank Ambarnath-421 501
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AALFP-3569-L		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी/ Respondent)

Assessee by	:	None
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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21. आयकर पीलसं./I.T.A. No.4650/Mum/2017
(निर्धारणवर्ष / Assessment Year:2011-12)

Deputy Commissioner of Income Tax -Central Circle 8(4) Room No.658, 6 th Floor Aaykar Bhavan,M.K.Road Mumbai-400 020	बनाम/ Vs.	Paras Shantilal Porwal B-2101, Shanti Kamal CHS Dr. B.A.Road, Chinchpokli Mumbai-400 012
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AGUPP-7069-G		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी/ Respondent)

Assessee by	:	None
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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22. आयकर पीलसं./I.T.A. No.4324/Mum/2017
(निर्धारणवर्ष / Assessment Year:2011-12)

Assistant Commissioner of Income Tax-Circle 2(3)(1) Room No.552, 5 th Floor Aaykar Bhavan,M.K.Road Mumbai-400 020	बनाम/ Vs.	Zensar Technologies Limited Kharadi, Plot No.4 MIDC, Off Nagar Road Pune-401 114
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAACF-0742-K		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी/ Respondent)

Assessee by	:	Pranay Kothari, Ld. AR
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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23. आयकर पीलसं./I.T.A. No.3877/Mum/2017
(निर्धारणवर्ष / Assessment Year:2011-12)

Assistant Commissioner of Income Tax-Circle 1 Asharl.T.Park, 6 th Floor 'B' Wing, Room No.22 Road No. 16Z Wagle Industrial Estate	बनाम/ Vs.	DIL Limited Dil Complex, G.B. Road Majiwada, Thane(W) Thane-400 610
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Thane(W)-400 604		
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAACD-0525-E		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी/ Respondent)

Assessee by	:	Vipul K. Mody, Ld. AR
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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24. आयकर□ पीलसं./I.T.A. No.4594/Mum/2017
(निर्धारणवर्ष / Assessment Year: 2009-10)

Assistant Commissioner of Income Tax-Circle 6(2)(2) Room No.563, Aaykar Bhavan M.K.Road, Churchgate Mumbai-400 020	बनाम/ Vs.	Exxon Mobil Company Private Limited Kalptaru Point Plot No.107 Ground Floor, Road No.8 Sion(E) Mumbai-400 022
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAACE-3157-H		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी/ Respondent)

Assessee by	:	None
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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25. आयकर□ पीलसं./I.T.A. No.4425/Mum/2017
(निर्धारणवर्ष / Assessment Year:2010-11)

Assistant Commissioner of Income Tax-Circle 3 2 nd Floor, Rani Mansion Murbad Road Kalyan (W)-421 301	बनाम/ Vs.	Narendra Govind Potnis Room No.210, 2 nd Floor Sabarmati Building Katemanivali, Kalyan(E) Dist.Thane-421 306
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ABAPP-3726-B		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी/ Respondent)

Assessee by	:	None
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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26. आयकर□ पीलसं./I.T.A. No.3941/Mum/2017
(निर्धारणवर्ष / Assessment Year:2010-11)

Income Tax Officer-25(2)(1) Room No.505, C-10 5 th Floor Pratyakshakar Bhavan BandraKulra Complex Bandra (E), Mumbai-400 051	बनाम/ Vs.	Actube Enterprises 27/ Laxmi Flat Owners CHS Ltd,M.G Road Extension Vile Parle(E) Mumbai-400 057
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AABFA-2570-J		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी/ Respondent)

Assessee by	:	None
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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27. आयकर□ पीलसं./I.T.A. No.4055/Mum/2017
(निर्धारणवर्ष / Assessment Year: 2010-11)

Income Tax Officer-25(3)(3) Room No.606, C-10	बनाम/ Vs.	Renuka Devendra Chopra B-16, Chand Society
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Pratyakshkar Bhavan, BKC Bandra(E), Mumbai-400 051		Juhu Church, Santacruz(W) Mumbai-400 051
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAWPC-5944-K		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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28. आयकर□ पीलसं./I.T.A. No.4246/Mum/2017
(निर्धारणवर्ष / Assessment Year:2011-12)

Income Tax Officer-Ward 3(2) 2 nd Floor, Rani Mansion Kalyan- Murbad Road Near SBI, Kalyan(W) Kalyan-421 301	बनाम/ Vs.	Pannasing J. Chadana Dharma Mobile Shri.Naryan Vaze Compound Mangaon, Kalyan Shill Road Dombivali(E),Mumbai
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ALJPC-7133-L		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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29. आयकर□ पीलसं./I.T.A. No.4189/Mum/2017
(निर्धारणवर्ष / Assessment Year: 2009-10)

Assistant Commissioner of Income Tax-10(1)(1) Room No.209 Aaykar Bhavan,M.K.Road Churchgate Mumbai-400 020	बनाम/ Vs.	Hunter Douglas (India) Private Limited C-102, Mangalya Building Marol Maroshi Road Andheri(E) Mumbai-400 057
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAACH-2712-F		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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30. आयकर□ पीलसं./I.T.A. No.4001/Mum/2017
(निर्धारणवर्ष / Assessment Year: 2011-12)

Assistant Commissioner of Income Tax-32(1) Pratyakshkar Bhavan Room No.209, 2 nd Floor Building No. C-11 Bandra Kurla Complex Bandra (E),Mumbai-400 051	बनाम/ Vs.	Abhishek Infrastructure A-2 Sai Mansarovar CHS Limited Satya Nagar Borivali (W) Mumbai-400 092
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAQFA-3772-K		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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31. आयकर□ पीलसं./I.T.A. No.4417/Mum/2017

(निर्धारणवर्ष / Assessment Year: 2013-14)

Assistant Commissioner of Income Tax-17(3) Room No.137, 1 st Floor Aaykar Bhavan, M.K.Road Mumbai-400 020	बनाम/ Vs.	Shabbir A. Khargoonwala 73, Ground Floor Kazi Sayed Street Mumbai-400 003
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAGPK-9696-N		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

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32. आयकर □ पीलसं./I.T.A. No.4416/Mum/2017

(निर्धारणवर्ष / Assessment Year:2013-14)

Assistant Commissioner of Income Tax-17(3) Room No.137, 1 st Floor Aaykar Bhavan, M.K.Road, Churchgate, Mumbai-400 020	बनाम/ Vs.	Saifuddin M. Khargoonwala 112, Shop No.8 V.V. Chandan Street Mumbai-400 003
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAGPK-9695-R		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Rajeev K. Gubangotra, Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	03/08/2018
घोषणा की तारीख / Date of Pronouncement	:	03/08/2018

आदेश / ORDER**Per Bench**

1. The bunch of captioned appeals by revenue for various Assessment Years contest separate orders of Ld. first appellate authority *qua certain* relief provided to the captioned assessees. All these appeals have been listed today in the wake of recently issued *low tax effect* Circular No.03/2018 dated 11/07/2018 by *Central Board of Direct Taxes [CBDT]* and therefore, disposed-off by way of this common order for the sake of convenience and brevity.

2. Our attention has been drawn to the fact that tax effect of quantum additions / penalty as agitated by the revenue in all these appeals is less than the threshold limit of Rs.20 Lacs and therefore, 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, *Shri Rajeev K.Gubangotra*, while conceding the aforesaid fact, submitted that necessary instructions / certificates, in this regard, would be required from higher authorities as prescribed.

3. We have gone through the circular and find that the tax effect for quantum in dispute in all these appeals 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:-

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

The aforesaid limits, as per *para-13* of the circular apply to pending appeals also. Further as per *para-4* of the said circular, *tax effect* mean quantum of penalty deleted or reduced in the order to be appealed against. In view of the stated position, we dismiss the bunch of revenue's appeal.

4. So far as the contention 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 or the tax effect on the amounts involved in the appeals is above the threshold limit of Rs. 20 Lacs.

5. Resultantly, the bunch of captioned appeals stand dismissed.

Order pronounced in the open court on 03rd August, 2018

Sd/-

(Saktijit Dey)

न्यायिक सदस्य / **Judicial Member**

Sd/-

(Manoj Kumar Aggarwal)

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 03.08.2018
Sr.PS:-Thirumalesh

आदेश की प्रतिलिपि ँ ग्रेषित / 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