

**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./CO No.	Name of Appellant	Name of Respondent	Asst. Year
1	1893/PUN/2012	ITO, Ward-1(2), Nashik	Shri Sampat Namdeo Ghorpade, P.No.10-11, S.No.791/1A, Vishwas Bunglow, Sadguru Nagar, Nashik – 422 009 PAN : AHOPG2399B	2009-10
2-3	863/PUN/2016 & CO No.30/PUN/2016	ITO, Ward-1(5), Jalgaon	Shri Satyanarayan Menichand Daga, Prop. Of Sudarshan Allied Industries, 135, Adarsh Nagar, Jalgaon PAN : AAMPD6601J	2009-10
4	617/PUN/2017	ITO, Ward-6(1),Pune	Shastri Constructions Pvt. Ltd., 1404, Shukrawar Peth, Near Badami Haud Chowk, Pune – 411 002 PAN : AACCS6001Q	2012-13
5-6	1103/PUN/2017 & CO Nos.38/PUN/2018	ITO, Ward-1(1), Pune	Aone Aniket Infracon Pvt. Ltd., Shop No.7, Laxmi Terrace, Hissa No.1/2, CTS No.905, Karvenagar, Pune-411052 Maharashtra PAN : AAGCA1261Q	2007-08
7-8	1104/PUN/2017 & CO Nos.39/PUN/2018	ITO, Ward-1(1), Pune	Aone Aniket Realities Pvt. Ltd., Office No.7, Vedant Building, 1015, Sadashiv Peth, Pune – 411 030 PAN : AAGCA1260R	2007-08
9	1143/PUN/2017	ITO, Ward-5, New Panvel	Shri Rais Ahmed Amirmiya Patel, House No.1046, At Owe, Kharghar, Dist. Raigad – 410210 PAN : BHEPP4938A	2012-13
10	1199/PUN/2017	ITO, Ward-5, New Panvel	Shri Arvind Dwarkadas Purohit, Prop. M/s. Soham Enterprises, G-19, Sector-12, Kharghar, Navi Mumbai, Dist. Raigad – 410210 PAN :AAHPP6890L	2011-12
11	1363/PUN/2017	ITO, Ward-2(4), Aurangabad	Shri Rajesh Atmaram Sarkate, Flat No.5 & 6, Plot No.68, Payal Apartment, Vidyanagar, Jalna Road, Aurangabad PAN : AEOPS4108M	2011-12

12-13	1376/PUN/2017 & CO No.34/PUN/2018	DCIT, Circle-2, Nashik	Shri Rajnish Vasantryo Nagarkar, Plot No.4, Survey No.548/2A, Manvata Cancer Clinic, Mahamarg, Mumbai Agra Road, Nashik – 422 002 PAN : AAKPN9216H	2014-15
14	1378/PUN/2017	ITO, Ward-2(3), Nashik	Shri Dinkar Dada Nikam, At Post Shivdi Ugaon, Taluka Niphad, Dist. Nashik – 422 303 PAN : AOAPN9177K	2014-15
15	1392/PUN/2017	ITO, Ward-1(3), Jalgaon	Shri Ramesh Ramkrishna Mahajan, H.No.38030, Khalchi Aali, Rotewada, Nashirabad, Jalgaon – 425 309 PAN : BRMPM2388H	2013-14
16	05/PUN/2018	ITO, Ward-2(3), Jalgaon	Smt. Pratibha Rajendra Chaudhari, Patil Wada, Behind SBI, Waki Road, Jamner, Dist. Jalgaon PAN : AGYPC1217F	2012-13
17-19	41 to 43/PUN/2018	ACIT, Circle-2, Nashik	Samarth Arcades Pvt. Ltd., Flat No. A-3, Ardar Co-op. Hsg. Soc., Besides Hotel Emerald Park, Sharanpur Link Road, Nashik – 422 002 PAN : AALCS1450N	2008-09 2009-10 2010-11
20	44/PUN/2018	ITO, Ward-1, Ratnagiri	Shri Gajanan Shankar Jadhav, Super Bazar, Jawahar Chowk, Rajapur, Dist. Ratnagiri – 416702 PAN : AFZPJ8027L	2009-10
21	128/PUN/2018	ACIT, Circle-6, Pune	Sinto Engineering India Pvt. Ltd., Shop No.43-46, Vastushree Complex, Near Market Yard, Behind Hyde Park, Bibvewadi, Pune – 411 037 PAN AAPCS3981E	2012-13
22	220/PUN/2018	ACIT, Circle-2, Kolhapur	Image Industries (India) Pvt. Ltd., (Formerly Known as Warana Food Products Pvt. Ltd.), A/P. Top Sambhapur, Tal. Hatkanangale Dist. Kolhapur PAN : AAACW6880B	2007-08
23	251/PUN/2018	ACIT, Circle-6, Pune	Sunoray Solutions Pvt. Ltd., Plot No.17, Sadanand Society, Singam Nagar, Bibvewadi, Pune – 37 PAN : AAZPR9199L	2013-14
24	449/PUN/2018	ITO, Ward & TPS, Parbhani	M/s. Tadeshwar Automobiles, H.No.1907, Ward No.17, Tadeshwar Nagar, Gangakhed Road,	2013-14

			Parbhani PAN :AADFT8314R	
25	550/PUN/2018	ITO, Ward-2, Dhule	Pravin Jagannath Patil, 21, Chandrartry Housing Society, Gondur Road, Deopur, Dhule – 424001 PAN : ACLPP8421B	2010-11
26	758/PUN/2018	ITO, Ward-4, Satara	Shri Dattatray Sarjerao Dhamal, AP/ Asawali, Taluka Khandala, Dist. Satara - 412802 PAN : AHHPD2620B	2014-15
27	909/PUN/2018	ITO, Ward-2(2), Jalgaon	Late Dharma Kautik Sandanshiv, L/H. Sanjeev Dharma Sandanshiv, Plot No.10B, Surbhi Colony, Amalner, Jalgaon – 423401 Dist. Jalgaon PAN : BOPPS3511C	2005-06

अपीलार्थी की ओर से / Appellant (s) by : Shri Pankaj Garg
 प्रत्यर्थी की ओर से / Respondent (s) by : Shri Abhay Avchat – SI.No.1
 SI.No.3 (withdrawal letter)
 None : SI.No.2, 4-27

सुनवाई की तारीख / Date of Hearing : 02.08.2018	घोषणा की तारीख / Date of Pronouncement: 02.08.2018
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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 year/s mentioned in the title against the name of each of the said 24 assesseees. Three assesseees have filed Cross Objections in the appeals filed by the Department. The impugned order/s have been passed under different section/s of the Income-tax Act, 1961 (in short 'the Act').

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.

2. 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), the monetary limit of tax effect for filing appeals before the Tribunal by the Department has been raised to Rs.20 lakhs.

3. The learned Departmental Representative furnished a table giving the details of tax effect involved in each of the appeals mentioned in title and the tax effect in the captioned appeals is undisputedly below the monetary limit of Rs.20 lakhs. Without going into the merit of the issues raised in the captioned appeals, we find the adjudication on merits becomes an academic exercise as 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).

4. The assessee at Sl.Nos.3, 6 and 8 of the list have filed the Cross Objections arising out of ITA Nos.836/PUN/2016, 1103/PUN/2017 and 1104/PUN/2017 respectively. With reference to the assessee at Sl.No.3, Ld. Authorized Representative, Shri Sunil Ganoo filed a letter dated 02-08-2018 withdrawing the Cross Objection No.30/PUN/2016. Accordingly, the said CO No.30/PUN/2016 is dismissed as 'withdrawn'.

With regard to the Cross Objection Nos. 38 and 39/PUN/2018 at Sl.No.6 and 8 of the list, we find that the same merely supports the respective orders of CIT(A). Since the appeals of the Revenue are dismissed, the corresponding

Cross Objections are also dismissed as academic. To sum up, all these Cross Objections stand dismissed.

5. In conclusion, by applying the CBDT Circular dated 11.07.2018 (supra), the captioned appeals of the Revenue numbering 27 (24 +3) are dismissed as withdrawn/not pressed.

6. In the result, all the appeals of the Revenue and Cross Objections by the respective assesseees are dismissed.

Order pronounced in open Court on this 02nd day of August, 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 : 02nd August, 2018.
Satisb

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 अपीलिय अधिकरण, "B" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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