

**IN THE INCOME TAX APPELLATE TRIBUNAL "I" BENCH, MUMBAI**  
**BEFORE SHRI SHAMIM YAHYA, AM AND SHRI RAM LAL NEGI, JM**

APPEAL NO.	ASSESSMENT YEAR	APPELLANT	RESPONDENT	APPELLANT BY	RESPONDENT BY
ITA NO. 2875/Mum/2017	2007-08	Dy. CIT, Central Circle 3(3), Room No. 1923, Air India Building, 19 <sup>th</sup> Floor, Nariman Point, Mumbai-400 021	M/s. B. Vijaykumar & Co. The Plaza, 11 <sup>th</sup> Floor, 55, Gamdevi, Mumbai-400 007 PAN: AA AFB 0816 F	Shri Choudhary Arunkumar Singh	None
ITA NO. 2873/Mum/2017	2007-08	ITO-32(3)(5), Room No. 104, 1 <sup>st</sup> Floor, Bldg. No.C-11, Pratyakshakar Bhavan, Bandra Kurla Complex, Bandra (E), Mumbai-400 051	M/s. Viresh Vora HUF The Karta, Viresh Vora HUF, B-302, Dwarkesh Building, L.T. Road, Borivali (W), Mumbai-400 092 PAN: AACHV 5921 R	Shri Choudhary Arunkumar Singh	None
ITA NO. 2853/Mum/2017	2009-10	ITO-2(1)(1) 543, 5 <sup>th</sup> Floor, Aayakar Bhavan, M. K. Road, Mumbai-400020	M/s. Blue Circle Speciality Chemicals Pvt. Ltd. 34, Empire Bldg., 1 <sup>st</sup> Floor, 146, Dr. D. N. Road, Fort, Mumbai-400 001 PAN: AACCB 2216L	Shri Choudhary Arunkumar Singh	None
ITA NO. 1708/Mum/2017	2008-09	ITO-27(2)(1) 4th Floor, Tower No.6, Vashi Railway Station Complex, Vashi, Navi Mumbai-400 703	Shri Krishnan Arumugam Naiker Flat No.5, Sangeeta Apartments, Near Diamond Garden, Chembur, Mumbai-71 PAN: AAPPK 0334 G	Shri Choudhary Arunkumar Singh	None
CO. NO. 205/Mum/2018 (Arising out of ITA No. 1708/Mum/2017)	2008-09	Shri Krishnan Arumugam Naiker Flat No.5, Sangeeta Apartments, Near Diamond Garden, Chembur, Mumbai-71 PAN: AAPPK 0334 G	ITO-27(2)(1) 4th Floor, Tower No.6, Vashi Railway Station Complex, Vashi, Navi Mumbai-400 703	Shri Choudhary Arunkumar Singh	None
ITA NO. 6272/Mum/2016	2010-11	Dy. CIT-2(2)(1), R. No. 545, Aaykar Bhavan, M. K. Road, Mumbai-400 020	M/s. Kare Edumin Pvt. Ltd. Motilal Nagar No.1, Off Link Road, Srirang Sabde Marg, Goregaon (W), Mumbai-400 104 PAN: AACCK 1054 D	Shri Choudhary Arunkumar Singh	Shri Satish Modi
ITA NO. 2673/Mum/2016	2010-11	Dy. CIT-7(1)-2, Room No. 130, 1 <sup>st</sup> Floor, Aayakar Bhavan, M. K. Road, Mumbai-400 020	M/s. Hungama Digital Media Entertainment Pvt. Ltd. F-1, 1 <sup>st</sup> Floor, Laxmi Woollen Mills Estate, Shakti Mills Compound, Off Dr. E. Moses Road, Mahalaxmi, Mumbai-400 011 PAN: AAACV 7289 H	Shri Choudhary Arunkumar Singh	Shri Vidhi Doshi
ITA NO: 388/Mum/2017	2012-13	Dy. CIT -2(2)(1), R. No. 545, Aaykar Bhavan, M. K. Road, Mumbai-400 020	M/s. Jasani Realty Pvt. Ltd. 23, Morvi House, 28/30, Goa Street, Ballard Estate, Mumbai-400 038 PAN: AABCJ 0563 H	Shri Choudhary Arunkumar Singh	None
ITA NO. 2910/Mum/2017	2012-13	ACIT-22(1), Room No. 322, 3 <sup>rd</sup> Floor, Income Tax Office, Piramal Chambers,	M/s. Creations by Shangar 34, Auro Ville, St. Andrews Road, Santacruz (W), Mumbai-400 054	Shri Choudhary Arunkumar Singh	Shri Chirag Chordia

		Lalbaug, Parel, Mumbai-400 012	PAN: AACFC 7957 L		
ITA NO. 2900/Mum/2017	2012-13	ITO-31(3)-2, C-13, 408-D, Pratyakshakar Bhavan, Bandra Kurla Complex, Bandra (E), Mumbai-400 051	M/s. Riddhi Siddhi Developers, 1/3, Krishnai Unnat Nagar No.1, Opp. Gajanan Temple, Off. MG Road, Goregaon (W), Mumbai-400 064 PAN: AAHFR 7117C	Shri Choudhary Arunkumar Singh	None
ITA NO. 1644/Mum/2017	2013-14	ACIT-3(1)(2), Room No. 607, Aayakar BHavan, Mumbai-400 020	M/s. Hybrid Properties Pvt. Ltd. 156, Maker Chambers VI, 220, Jamnalal Bajaj Marg, Nariman Point, Mumbai-400 021 PAN: AAACH 8650 G	Shri Choudhary Arunkumar Singh	Ms. Reepal Tralshawala
ITA No. 6589/Mum/2016	2010-11	ITO-17(2)(2), R. No. 134, Aayakar Bhavan, M. K. Road, Mumbai-20	M/s. Kutch Developers Room No. 708, 2 <sup>nd</sup> Floor, 102, Anand Bhavan, New Chinch Bunder, Mumbai – 10 PAN: AAIFK 3719 N	Shri Choudhary Arunkumar Singh	None
ITA NO. 6470/Mum/2016	2009-10	ITO-4(2)(3) Room No. 647, 6 <sup>th</sup> Floor, Aayakar Bhavan, M. K. Road, Mumbai-20	M/s. Haripriya Syntex Pvt. Ltd. Room No. 2, 1 <sup>st</sup> Floor, Jaihind Building No.1A, Bhuleshwar, Mumbai-400 002 PAN: AABCH 1530 N	Shri Choudhary Arunkumar Singh	Shri Virendra H. Jariwala
CO NO. 60/Mum/2018 (Arising out of ITA No. 6470/Mum/2016)	2009-10	M/s. Haripriya Syntex Pvt. Ltd. Room No. 2, 1 <sup>st</sup> Floor, Jaihind Building No.1A, Bhuleshwar, Mumbai-400 002 PAN: AABCH 1530 N	ITO-4(2)(3) Room No. 647, 6 <sup>th</sup> Floor, Aayakar Bhavan, M. K. Road, Mumbai-20	Shri Choudhary Arunkumar Singh	Shri Virendra H. Jariwala

<b>Date of Hearing</b>	:	03.08.2018
<b>Date of Pronouncement</b>	:	03.08.2018

### ORDER

Per Shamim Yahya, A. M.:

These are appeals by the Revenue and cross objections by the assessee against the respective orders of the Id. Commissioner of Income Tax (Appeals) against the separate assessee's for the concerned assessment year.

2. The Revenue is in appeal against the deletion of addition by the Id. Commissioner of Income Tax (Appeals).

3. At the outset, it transpires that the tax effect of the relief granted by the Id. Commissioner of Income Tax (Appeals) is below Rs.20 lacs, as per the limit fixed by the

CBDT for filing the appeal before the ITAT vide CBDT Circular No. 3/2018, F. No. 279/Misc.142/2007-ITJ (Pt) dated 11<sup>th</sup> July, 2018 issued by Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India.

4. We have gone through the order of the Id. Commissioner of Income Tax (Appeals) and the grounds of appeal. It has been found that the tax effects in the appeals are less than Rs. 20 lacs.

5. The Id. Departmental Representative fairly agreed to the above proposition that these appeals are not maintainable in light of the above said CBDT Circular. He also did not point that these appeals fall in the exceptions carved out in the above said circular. Accordingly, these appeals filed by the Revenue stands dismissed.

6. As regards the cross objections, we find that this cross objections are relating to the jurisdictional issue in the concerned appeals. Since we have already dismissed the Revenue's appeal, the adjudication of the cross objections is now only of academic interest and, hence, we are not engaging into the same.

7. In the result, these appeals by the Revenue as well as the assessee's cross objections stands dismissed.

*Order pronounced in the open court on 03.08.2018*

Sd/-  
(Ram Lal Negi)  
Judicial Member

Sd/-  
(Shamim Yahya)  
Accountant Member

Mumbai; Dated :  
Roshani, Sr. PS

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT - concerned
5. DR, ITAT, Mumbai
6. Guard File

BY ORDER,

(Dy./Asstt. Registrar)  
ITAT, Mumbai