

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'B' अहमदाबाद ।

**IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, AHMEDABAD
BEFORE SHRI RAJPAL YADAV, JUDICIAL MEMBER
AND
SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

Sr. No.	ITA No.	Name of Appellant	Name of Respondent
1	2233/AHD/2016 Asstt.Year : 2012-13	ITO, Ward-1(1)(4), Ahmedabad	M/s.Amazon Textiles Pvt. Ltd., PAN : AABCB6914E
2	2203/AHD/2016 Asstt.Year : 2012-13	D.C.I.T, Circle, Gandhinagar	M/s.Gujarat Power Corporation Limited PAN : AAACG5596J
3	626/AHD/2015 Asstt.Year : 2002-03	D.C.I.T, Circle-1(1)(1), Ahmedabad	M/s.Alps Chemicals Ltd. PAN : AAACA9523B
4	627/AHD/2015 Asstt.Year : 2004-05	D.C.I.T, Circle-1(1)(1), Ahmedabad	M/s.Alps Chemicals Ltd. PAN : AAACA9523B
5	828/AHD/2015 Asstt.Year : 2010-11	ITO(Exemption)Ward- 1,Ahmedabad	Chamunda Foundation PAN : AAATC8826G
6	2921/AHD/2014 Asstt.Year : 2011-12	D.C.I.T, Circle-12, Ahmedabad	M/s. H. C. Sons, Ahmedabad PAN : AABFH0130P
7	310/AHD/2014 (in ITA No. 2921/AHD/2014) Asstt.Year : 2011-12	M/s.H.C. Sons, Ahmedabad	M/s.H.C. Sons, Ahmedabad PAN : AABFH0130P
8	IT(SS) No.295/AHD/2016 Asstt.Year : 2012-13	A.C.I.T, Central Circle- 2(3), Ahmedabad	Raj Jay Investment Pvt. Ltd., PAN : AAACR7471D
9	1798/AHD/2013 Asstt.Year : 2009-10	A.C.I.T, Central Circle- 2(2), Baroda	Shri Vineet S Jain PAN : ABMPJ2827R

10	560/AHD/2017 Asstt.Year : 2013-14	D.C.I.T, Circle-1(1)(1), Ahmedabad	B.Patel Infrastructure Pvt. Ltd.PAN : AAACB8590K
11	107/AHD/2016 Asstt.Year : 2012-13	A.C.I.T. Circle-1(1)(2), Vadodara	M/s.Kandla Motors Pvt. Ltd., Vadodara PAN : AADCK8949E
12	CO No.18/Ahd/2016 (In ITA No.107/Ahd/2016) Asstt.Year : 2012-13	M/s.Kandla Motors Pvt. Ltd., Vadodara	M/s.Kandla Motors Pvt. Ltd., Vadodara PAN : AADCK8949E
13	877/AHD/2016 Asstt.Year : 2007-08	D.C.I.T, Central Circle- 1(3), Ahmedabad	Shri Nitin Tulsidas Chotani PAN : AFAPC0925R
14	878/AHD/2016 Asstt.Year :	D.C.I.T, Central Circle- 1(3), Ahmedabad	Shri Nitin Tulsidas Chotani PAN : AFAPC0925R
15	2477/AHD/2015 Asstt.Year : 2011-12	ITO, Ward-1(2)(5), Vadodara	Shri Vishal Jagdish Mehta, Vadodara PAN : ACIPM0740P
16	179/AHD/2015 (in ITA No.2477/AHD/2015) Asstt.Year : 2011-12	Shri Vishal J. Mehta, Vadodara	Shri Vishal J. Mehta, Vadodara PAN : ACIPM0740P
17	3045/AHD/2016 Asstt.Year : 2013-14	D.C.I.T. Circle-2(1)(1), Ahmedabad	Inspiron Engineering Pvt. Ltd. PAN : AAACM7178A
18	2677/AHD/2016 Asstt.Year : 2010-11	ITO,Ward-3(3)(11), Ahmedabad	Kanubhai S. Bharvad PAN : AKLPB0087D
19	896/AHD/2016 Asstt.Year : 2009-10	ITO,Ward-1(1)(2), Ahmedabad	Bajaj Foods Ltd., PAN : AAACB6184D
20	1467/AHD/2016 Asstt.Year : 2011-12	A.C.I.T, Circle-1(3), Ahmedabad	Raj B. Shah, Ahmedabad PAN : ACTPS7544N

21	1466/AHD/2016 Asstt.Year : 2011-12	A.C.I.T. Circle-1(3), Ahmedabad	Utkarsh B. Shah, Ahmedabad PAN : ACTPS7544N
22	2790/AHD/2014 Asstt.Year : 2011-12	D.C.I.T. Circle-8, Ahmedabad	Suzlon Green Power Ltd. Ahmedabad PAN : AALCS8766P
23	1469/AHD/2016 Asstt.Year : 2010-11	ITO, Ward-1(1)(4), Ahmedabad	M/s.Dasaldhan Chemical Pvt. Ltd. PAN : AAACD6582F
24	1470/AHD/2016 Asstt.Year : 2011-12	ITO,Ward-1(1)(2), Ahmedabad	M/s.Dasaldhan Chemical Pvt. Ltd. PAN : AAACD6582F
25	2861/AHD/2015 Asstt.Year : 2012-13	A.C.I.T.,Panchmahal Cir.Godhra	The Panchmahal Steel Ltd. PAN : AABCP2643Q
26	2298/AHD/2015 Asstt.Year : 2011-12	D.C.I.T. Circle-5(2), Ahmedabad	Jainee Amit Jhaveri, Ahmedabad PAN : ABNPJ6710E
27	1979/AHD/2016 Asstt.Year : 2009-10	D.C.I.T. Anand Circle, Anand	M/s.Anand Food & Diary Products, Chikhodara PAN : AAEFA0212E
28	2650/AHD/2016 Asstt.Year : 2012-13	ITO,Ward-3(3)(5), Ahmedabad	Shri Vithalbhai K. Padhra PAN : ACLPP0536B
29	2355/AHD/2015 Asstt.Year : 2011-12	D.C.I.T. Circle, Gandhinagar	Bansidhar Cotton Procession Pvt. Ltd PAN : AAACB8431B
30	1986/AHD/2016 Asstt.Year : 2009-10	D.C.I.T.Circle-4(2), Ahmedabad	Dr.Vijay G. Devanhalli PAN : ACKPD3595M

31	503/AHD/2017 Asstt.Year : 2012-13	ITO, Ward-1(3)(4), Ahmedabad	Shri Nilambhai Narendrabhai Patel, Ahmedabad PAN : AFEP9149N
32	874/AHD/2016 Asstt.Year : 2011-12	A.C.I.T, Circle-7(2), Ahmedabad	M/s.Shah Industries, Ahmedabad PAN : AAFS9157H
33	3044/AHD/2015 Asstt.Year : 2011-12	A.C.I.T. Circle-4(2), Ahmedabad	Shri Raghubhai Shankarbai Patel PAN : ALQPP0514K
34	1251/AHD/2015 Asstt.Year : 2009-10	A.C.I.T. Circle-1(2), Baroda	I dex Fluid & Meeting Pvt. Ltd. Vadodara PAN : AAACL3371J
35	1130/AHD/2014 Asstt.Year : 2008-09	ITO,Ward-9(1), Ahmedabad	M/s. Vraj Developers PAN : AAGFV2855G
36	306/AHD/2017 Asstt.Year : 2012-13	D.C.I.T. Circle-2(1)(2), Ahmedabad	M/s.Kloeckner Desma Machinery Pvt. Ltd. PAN : AAACK8768N
37	ITSSA 434/Ahd/2017 Asstt.Year : 2011-12	DCIT, Central Circle-1, Baroda	Smt. Heena Sanjay Doshi, Baroda PAN : AGDPD 4273 F
38	ITSSA 430/Ahd/2017 Asstt.Year : 2008-09	DCIT, Central Circle-1, Baroda	Shri Mihir Panchal, Amreli PAN : ABJPP 7642 M
39	ITSSA 431/Ahd/2017 Asstt.Year : 2010-11	DCIT, Central Circle-1, Baroda	Shri Mihir Panchal, Amreli PAN : ABJPP 7642 M
40	ITSSA 429/Ahd/2017 Asstt.Year : 2012-13	DCIT, Central Circle-1, Baroda	Shri Anandkumar K Bengani, Vadodara PAN : AFVPB 6590 G

41	ITSSA 436/Ahd/2017 Asstt.Year : 2008-09	DCIT, Central Circle-1, Baroda	Shri Sanjay B. Doshi PAN : ACAPD 4178 J
42	ITA 2370/Ahd/2017 Asstt.Year : 2013-14	DCIT, Circle-1(2), Ahmedabad	The Bhagyodaya Co-op. Bank Limited PAN : AAAAT 0528 M
43	ITA 2365/Ahd/2017 Asstt.Year : 2013-14	DCIT, Circle-4(2), Ahmedabad	Shri Devesh Mahendra Dodeja, Ahd PAN : AGUPD 5141 P
44	ITA 2372/Ahd/2017 Asstt.Year : 2014-15	ITO, Ward-1, Gandhinagar	Shri Bharat Punabhai Patel PAN : CKCPP 9075 Q
45	ITA 2353/Ahd/2017 Asstt.Year : 2014-15	DCIT, Circle-7(2), Ahmedabad	Narayan Industries, Ahmedabad PAN : AABFN 2415 K
46	ITA 2341/Ahd/2017 Asstt.Year : 2014-15	DCIT, Circle-3(1)(1), Ahd.	M/s. P.G. Foils Ltd PAN : AAACP 9274 C
47	ITA 2319/Ahd/2017 Asstt.Year : 2010-11	ITO, Ward-3(3)(3), Ahd.	Shri Mahendrabhai P. Patel PAN : AGJPP 6974 H
48	ITA 2400/Ahd/2017 Asstt.Year : 2014-15	ITO, Ward-3(3)(5), Ahd.	Shri Vikram Vineet Sood, HUF, PAN : AACHV 1307H
49	ITA 2465/Ahd/2017 Asstt.Year : 2013-14	DCIT, Circle-1(1)(1), Ahd.	Ascendum KPS Private Ltd., Ahd, PAN : AAACI 8432 K
50	ITA 2383/Ahd/2017 Asstt.Year : 2014-15	ACIT, Circle-3(3), Ahd.	Shri Vineet Devraj Sood PAN : AGDPS 3451 Q
51	ITA 2384/Ahd/2017 Asstt.Year : 2014-15	ACIT, Circle-3(3), Ahd.	Late Kamlesh Vineet Sood, Ahd.PAN : AGDPS 3452 P
52	ITA 2386/Ahd/2017 Asstt.Year : 2014-15	ACIT, Circle-3(3), Ahd.	Shri Pavan Govindbhai Patel, Ahd. PAN : ADGPP 7803 H

53	ITA 2387/Ahd/2017 Asstt.Year : 2014-15	ACIT, Circle-3(3), Ahd.	M/s. Veekay Vikram & Co. LLP, PAN : AABFV 5098 C
54	ITA 2286/Ahd/2017 Asstt.Year : 2014-15	ITO, Ward-1(1)(1), Ahd.	Adani Infrastructure&Dvlprs PL Ahd, PAN : AAFCA 9521 J
55	IT(SS)A No.432/Ahd/2017 Asstt.Year : 2011-12	The DCIT, Central Circle -1, Baroda	Shri Mihir Panchal PAN : ABJPP 7642 M
56	IT(SS)A No.433/Ahd/2017 Asstt.Year : 2010-11	The DCIT, Central Circle -1, Baroda	Smt Heena Sanjay Doshi PAN : AGDPD 4273 F
57	ITA No.704/Ahd/2017 Asstt.Year : 2013-14	The DCIT, CIRCLE- 4(1)(2), Ahemdabad	M/s. Vodafone Business Services Ltd. PAN : AADCV 1145 K
58	ITA No.1515/Ahd/2016 Asstt.Year : 2011-12	The DCIT, International Taxation, 2nd Floor, GEB Building, Race Course Circle, Baroda	Shri Piyush Narmadashanker Joshi (NRI) PAN : AOWPJ 0796 C
59	ITA No.2698/Ahd/2017 Asstt.Year : 2016-17 (QTR-4)	ITO (International Taxation)-I, Ahmedabad	Karnavati Aviation Pvt. Ltd. PAN : AADCG 0689 B
60	ITA No.1896/Ahd/2017 Asstt.Year : 2011-12	ITO, Ward-3(2)(7), Ahmedabad	Shri Gangaram Kalidas Solanki PAN : FNMPS 5272 Q
61	ITA No.1949/Ahd/2017 Asstt.Year : 2013-14	ITO (Exemptions), Ward-1, Ahmedabad	Nagri Eye Research Foundation PAN : AAATN 2408 H
62	ITA No.1988/Ahd/2017 Asstt.Year : 2009-10	ITO, Ward -1, Palanpur	Late Smt. Leelaben Chandubhai Modi Legal Heir Shri Arvind C. Modi PAN : ACFPM 3624 H

63	ITA No.2054/Ahd/2017 Asstt.Year : 2010-11	The ACIT, Circle - 2 (2), Ahmedabad	M/s. Ahmedabad Cement Company, Unnati Sanskari Bharti Society PAN : AAFFA 9569 F
64	ITA No.1716/Ahd/2017 Asstt.Year : 2007-08	ITO, Ward -5(2)(4), Ahmedabad	M/s. Sarojben G. Shah & Others PAN : AAOFS 9416 L
65	ITA No.2257/Ahd/2017 Asstt.Year : 2013-14	ITO, Ward-1(3)(5), Ahmedabad	Saurin Financial Services Private Ltd. PAN : AAJCS 7339 C
66	ITA No.1894/Ahd/2017 Asstt.Year : 2011-12	ITO, Ward-3(2)(6), Ahmedabad	Shri Chandrakant Solanki PAN : CUAPS 6314 M
67	ITA No.1895/Ahd/2017 Asstt.Year : 2011-12	ITO, Ward-3(2)(7), Ahmedabad	Shri Gautambhai Kalidas Solanki PAN : DNMP5 0958 D
68	ITA No.2640/Ahd/2017 Asstt.Year : 2014-15	The DCIT(Exemptions), Cricle - 2, Ahmedabad	Shrimad Rajchandra Sarvamangal Trust PAN : AAAAD 2179 A
69	ITA No.1694/Ahd/2017 Asstt.Year : 2013-14	ITO, Ward - 7(1)(2), Ahmedabad	Shri Manjitsingh D. Hooda PAN : AAKPH 2653 N
70	ITA No.2402/Ahd/2017 Asstt.Year : 2013-14	ITO, Ward-2(2)(1), Ahmedabad	Chelabhai Surabhai Bharwad PAN : AHJPB 6814 H
71	ITA No.2419/Ahd/2017 Asstt.Year : 2007-08	ITO, Ward - 1(2)(4), Ahmedabad	Shri Vikrambhai Soambhai Patel PAN : AEUPP 6088 H

72	ITA No.2693/Ahd/2017 Asstt.Year : 2013-14	ITO (Exemptions), Ward -2, Ahmedabad	Oswal Welfare Society PAN : AAATO 0181 A
73	ITA No.2490/Ahd/2017 Asstt.Year : 2013-14	The ACIT, Kheda Circle, Nadiad, Dist. Kheda - 387 002	Autobat Batteries Pvt. Ltd. PAN : AABCA 5922 D
74	ITA No.2542/Ahd/2017 Asstt.Year : 2013-14	ITO, Ward - 1(3)(1), Ahmedabad	Shri Ahmedhussain Gulamhussain Shaikh PAN : AINPS 2549 B
75	ITA No.1860/Ahd/2017 Asstt.Year : 2013-14	ITO, Ward - 1, Mehsana	M/s. GRE Electronics Pvt. LtdPAN : AADCG 3041 P
76	ITA No.1816/Ahd/2017 Asstt.Year : 2009-10	The ACIT, Circle - 2(1)(2), Ahmedabad	Multimedia Consultant Pvt. Ltd. PAN : AADCM 0897 K
77	ITA No.2208/Ahd/2017 Asstt.Year : 2010-11	ITO, Ward - 7(1)(2), Ahmedabad	Shri Kanaiyalal M. Patel PAN : AAMPP 6820 D
78	ITA No,2375/Ahd/2017 Asstt.Year : 2012-13	ITO (Exemptions), Ward - 1, Ahmedabad	Gujarat State Plastic Manufacturer's PAN : AAATG 3563 A
79	ITA No.1948/Ahd/2017 Asstt.Year : 2014-15	ITO, Ward - 2, Gandhinagar	Ketan Bharat Gajjar PAN : AHMPG 2937 P
80	ITA No.1342/Ahd/2018 Asstt.Year : 2013-14	ITO, Ward - 1, Mehsana	M/s. Innovative Sales and Distribution PAN : AADFI 8391 K
81	ITA No.1426/Ahd/2018 Asstt.Year : 1983-84	The ACIT, Circle- 1(1)(1), Vadodara	Ambalal Sarabhai Enterprises Ltd. PAN : AABCA 6893 K
82	ITA No.1424/Ahd/2018 Asstt.Year : 2015-16	ITO, Warad -2, Dahod	Sanjeli Urban Co.Op Credit Society Ltd. PAN : AAAAS 3269 E

83	IT(SS)A No.176/Ahd/2018 Asstt.Year : 2010-11	The DCIT, Central Circle -1(4), Ahmedabad	Shri Chakubhai G. Desai PAN : ACTPD 2020 N
84	ITA No.2775/Ahd/2017 Asstt.Year : 2008-09	The DCIT, Anand Circle, Anand	M/s. Anand Food & Dairy Products PAN : AACEA 0212 E
85	IT(SS)A No.450/Ahd/2017 Asstt.Year : 2012-13	The DCIT, Circle - 1, Baroda	Shri Rajesh Sajjanraj Bafna PAN : ADGPB 6747 G
86	IT(SS)A No.449/Ahd/2017 Asstt.Year : 2011-12	The DCIT, Circel - 1, Baroda	Shri Rajesh Sajjanraj Bafna PAN : ADGPB 6747 G
87	IT(SS)A No.448/Ahd/2017 Asstt.Year : 2010-11	The DCIT, Circel - 1, Baroda	Shri Rajesh Sajjanraj Bafna PAN : ADGPB 6747 G
88	IT(SS)A No.447/Ahd/2017 Asstt.Year : 2009-10	The DCIT, Circel - 1, Baroda	Shri Rajesh Sajjanraj Bafna PAN : ADGPB 6747 G
89	IT(SS)A No.446/Ahd/2017 Asstt.Year : 2008-09	The DCIT, Circel - 1, Baroda	Shri Rajesh Sajjanraj Bafna PAN : ADGPB 6747 G
90	ITA No.2718/Ahd/2017 Asstt.Year : 2010-11	ITO, Ward-3(3)(3), Ahmedabad	Mahendra R. Patel PAN : AEKPP 0284 K
91	ITA No.2957/Ahd/2017 Asstt.Year : 2014-15	ITO, Ward - 4(1)(1), Vadodara	Shri Devinder Paul Sharma PAN : EXKPS 8847 E
92	IT(SS)A No.445/Ahd/2017 Asstt.Year : 2012-13	The DCIT, Central Circle - 1, Baroda	Shri Kripachand Bengani PAN : ADEPB 0966 B

93	IT(SS)A No.443/Ahd/2017 Asstt.Year : 2010-11	The DCIT, Central Circle - 1, Baroda	Shri Kripachand Bengani PAN : ADEPB 0966 B
94	IT(SS)A No.444/Ahd/2017 Asstt.Year : 2011-12	The DCIT, Central Circle - 1, Baroda	Shri Kripachand Bengani PAN : ADEPB 0966 B
95	IT(SS)A No.442/Ahd/2017 Asstt.Year : 2009-10	The DCIT, Central Circle - 1, Baroda	Shri Kripachand Bengani PAN : ADEPB 0966 B
96	ITA No.2740/Ahd/2017 Asstt.Year : 2013-14	The DCIT, Circle - 1(1)(1), Ahmedabad	Amjay MediMax India Pvt. Ltd. PAN : AABCA 8241 R
97	IT(SS)A No.441/Ahd/2017 Asstt.Year : 2008-09	The DCIT, Central Circle - 1, Baroda	Shri Kripachand Bengani PAN : ADEPB 0966 B
98	IT(SS)A No.440/Ahd/2017 Asstt.Year : 2012-13	The DCIT, Central Circle - 1, Baroda	Shri Sanjay B. Doshi PAN : ACAPD 4178 J
99	ITA No.2714/Ahd/2017 Asstt.Year : 2014-15	ITO, Ward-3(2)(5), Ahmedabad	Shri Vikrambhai Abhubhai Barad PAN : BCWPB 7588 P
100	IT(SS)A No.439/Ahd/2017 Asstt.Year : 2011-12	The DCIT, Central Circle - 1, Baroda	Shri Sanjay B. Doshi PAN : ACAPD 4178 J
101	IT(SS)A No.438/Ahd/2017 Asstt.Year : 2010-11	The DCIT, Central Circle - 1, Baroda	Shri Sanjay B. Doshi PAN : ACAPD 4178 J
102	IT(SS)A No.437/Ahd/2017 Asstt.Year : 2009-10	The DCIT, Central Circle - 1, Baroda	Shri Sanjay B. Doshi PAN : ACAPD 4178 J
103	ITA No.1632/Ahd/2018 Asstt.Year : 2011-12	ITO, Ward-3(3)(2), Ahmedabad	Smt. Kiranben Sunilbhai Sewani PAN : AOMPS 6618 C

104	ITA No.1616/Ahd/2018 Asstt.Year : 2015-16	ITO, Ward-3(3)(5), Ahmedabad	Salma Mohmmadiqbal Meghreji PAN : AGVPM 1235 G
105	ITA No.1611/Ahd/2018 Asstt.Year : 2013-14	ITO, Ward-3(3)(8), Ahmedabad	M/s. Narnarayan Developers PAN : AAIFN 8789 P
106	ITA No.1661/Ahd/2018 Asstt.Year : 2008-09	DCIT, Circle 2(1)(2), Ahmedabad	Multimedia Consultant Pvt. Ltd. PAN : AADCM 0897 K
107	IT(SS)A No.109/Ahd/2018 Asstt.Year : 2014-15	DCIT, Central Circle-3, Vadodara	M/s. Tash Investment Pvt. Ltd. PAN : AA ACT 6737 A
108	IT(SS)A No.103/Ahd/2018 Asstt.Year : 2014-15	DCIT, Central Circle-3, Vadodara	M/s. Shiva Pharmachem Ltd. PAN : AAJCS 3940 B
109	ITA No.487/Ahd/2018 Asstt.Year : 2013-14	DCIT, Circle - 6(1), Ahmedabad	Vipulbhai Manubhai Sheladiya PAN : AMLPS 1952 L
110	IT(SS)A No.51/Ahd/2018 Asstt.Year : 2012-13	DCIT, Central Circle- 2(4), Vadodara	Shri Kalpesh Kantilal Patel PAN : AAWPP 5054 D
111	ITA No.673/Ahd/2018 Asstt.Year : 2014-15	ITO, Ward-1(2)(1), Ahmedabad	M/s. Arvindbhai Hirenbhai PAN : AAVFA 3667 Q
112	ITA No.517/Ahd/2018 Asstt.Year : 2014-15	ACIT, Circle-2(1)(2), Vadodara	M/s. Oriental Enterprises Pvt. Ltd. PAN : AACCS 9830 R

113	ITA No.495/Ahd/2018 Asstt.Year : 2012-13	ITO, Ward-3(2)(4), Ahmedabad	Smt. Pritiben Harishbhai Thakkar PAN : ACSPT 0118 Q
114	ITA No.498/Ahd/2018 Asstt.Year : 2013-14	DCIT, Circle - 6(1), Ahmedabad	Shri Manish Jayendrabhai Patel, PAN : AFDPP 8786 L
115	ITA No.540/Ahd/2018 Asstt.Year : 2009-10	DCIT, Circle-1(1)(1), Ahmedabad	Abeer Textiles Pvt. Ltd. PAN : AAACH 1065 R
116	ITA No.544/Ahd/2018 Asstt.Year : 2014-15	DCIT, Circle-1(1)(1), Ahmedabad	ACME International Ltd. PAN : AABCA 6423 D
117	ITA No.545/Ahd/2018 Asstt.Year : 2013-14	The ACIT, Circle - 2(1)(2), Ahmedabad	K. Patel Chemo Pharma Private Ltd. PAN : AABCK 1320 M
118	ITA No.546/Ahd/2018 Asstt.Year : 2014-15	The ACIT, Circle - 2(1)(2), Ahmedabad	K. Patel Chemo Pharma Private Ltd. PAN : AABCK 1320 M
119	ITA No.548/Ahd/2018 Asstt.Year : 2011-12	ITO, Ward-3(3)(9), Ahmedabad	Shri Rameshbhai Popatbhai Hirpara PAN : AAXPH 6829 H
120	ITA No.917/Ahd/2018 Asstt.Year : 2013-14	DCIT, Circle-1(1)(1), Ahmedabad	Ashish Infracon Pvt. Ltd. PAN : AAICA 8405 C
121	ITA No.929/Ahd/2018 Asstt.Year : 2014-15	ITO, Ward-3(2)(10), Ahmedabad	M/s. Ujash Industries PAN : AABFU 5676 M
122	ITA No.1035/Ahd/2018 Asstt.Year : 2015-16	The ACIT, Circle-3(2), Ahmedabad	Shri Henil Kiritbhai Patel PAN : AFUPP 7791 N
123	ITA No.863/Ahd/2018 Asstt.Year : 2010-11	The DCIT, Mehsana Circle, Mehsana	M/s. Bhavani Ceramics Pvt. Ltd. PAN : AABCB 2030 R
124	ITA No.946/Ahd/2018 Asstt.Year : 2013-14	The DCIT, Circle- 2(1)(1), Ahmedabad	M/s. Indo Colchem Private Ltd. PAN : AACI 4393 K

125	ITA No.742/Ahd/2018 Asstt.Year : 2013-14	Jt. CIT(OSD), Cir- 3(1)(1), Ahmedabad	M/s. Nirma Chemical Works Pvt. Ltd. PAN : AAACN 5353 L
126	ITA No.948/Ahd/2018 Asstt.Year : 2013-14	The DCIT, Circle- 2(1)(1), Ahmedabad	M/s. GSP Crop Science Pvt. Ltd. PAN : AAACG 7984 Q
127	ITA No.734/Ahd/2018 Asstt.Year : 2013-14	The ITO, Ward - 1(1)(2), Ahmedabad	M/s. Babubhai Ramanbhai Patel, PAN : ABYPP 8048 A
128	ITA No.715/Ahd/2018 Asstt.Year : 2014-15	DCIT, Central Circle-1, Baroda	Smt. Rutu M. Panchal PAN : AJNPP 8966 C
129	ITA No.657/Ahd/2018 Asstt.Year : 2014-15	ITO, Ward-3(2)(6), Ahmedabad	Smt. Alkaben A. Trivedi PAN : AJCPT 9450 C
130	ITA No.2581/Ahd/2013 Asstt.Year : 2009-10	ACIT, Anand Circle, Anand	Sat Kaival Hospital, Anand PAN : AARFS 0189 B
131	758/Ahd/2016 Asstt.Year : 2011-13	DCIT, Circle-2(1)(1), Ahd	M/s. Intas Bioharmaceuticals Ltd. PAN : AABCI4722M
132	2933/Ahd/2016 Asstt.Year : 2013-14	DCIT, Circle-2(1)(2), Ahd	M/s. Mefills Enterprise Pvt. Ltd. PAN : AADCM5954B
133	2239/Ahd/2014 Asstt.Year : 2007-08	ITO, Ward-1, Anand	M/s. Vaibhav Construction PAN : AABFV4757C
134	2171/Ahd/2015 Asstt.Year : 2009-10	ITO, Ward-3(3)(4), Ahd	Shri Prafulchandra Agrawal PAN : AABPA3656P
135	2705/Ahd/2016 Asstt.Year : 2014-15	DCIT, Circle-3(1)(2), Ahd	Rohtak Panipat Tollway Pvt. Ltd. PAN : AAECR6724P
136	2542/Ahd/2014 Asstt.Year : 2010-11	DCIT, Circle-8, Ahd	Shri Atul Bansilal Chokshi PAN : ACHPC0148G

137	2543/Ahd/2014 Asstt.Year : 2011-12	DCIT,Circle-8, Ahd	Shri Atul Bansilal Chokshi PAN : ACHPC0148G
138	765/Ahd/2016 Asstt.Year : 2006-07	ITO, Ward- 1(2)(5),Vadodada	Shri Shiv Developers PAN : AAYFS5506R
139	2068/Ahd/2015 Asstt.Year : 2010-11	DCIT, Circle- 1(2),Baroda	M/s. Checkmate Security Services PAN : AABFC0553F
140	IT(SS) 446/Ahd/2013 Asstt.Year : 2009-10	DCIT, Central Circle- 2(2), Ahd	Shri Govindbhai Atmaram Dalwadi,PAN : AAPPD9888E
141	3317/Ahd/2016 Asstt.Year : 2013-14	ACIT, Circle-2(1)(2), Baroda	M/s. Mahindra Gujarat Tractor Ltd. PAN : AABCG1042L
142	26/Ahd/2017 in ITA 3317/Ahd/2016 Asstt.Year : 2013-14	Mahindra Gujarat Tractor Ltd.	ACIT, Circle-2(1)(2), Baroda PAN : AABCG1042L
143	636/Ahd/2015 Asstt.Year : 2009-10	ITO, Ward-1(2)(1), Baroda	Shri Bharatsinh Chawada PAN : ABNPC0583A
144	3668/Ahd/2015 Asstt.Year : 2012-13	DCIT, Circle-3(1)(1), Ahd	M/s. Priyal International Pvt. Ltd. PAN : AAACP4640A
145	1237/Ahd/2015 Asstt.Year : 2011-12	Jt. CIT, Range-9, Ahd	Shri Babubhai Popatbhai Vasani, PAN : ABRPV3110E
146	97/Ahd/2015 in ITA 1237/Ahd/2015 Asstt.Year : 2011-12	Babubhai Popatbhai Vasani	JCIT, Range-9, Ahd PAN : ABRPV3110E
147	2896/Ahd/2016 Asstt.Year : 2007-08	DCIT, Sabarkantha Circle, Himatnagar	Shri Pravinbhai N. Patel PAN : AJAPP0051H

148	74/Ahd/2016 Asstt.Year : 2011-12	DCIT, Circle-4(1)(1), Ahd	M/s. Sunrise Broking Pvt. Ltd. PAN : AALCS7574H
149	1464/Ahd/2016 Asstt.Year : 2012-13	DCIT, Central Circle-2, Baroda	Shri Arvind N Nopany PAN : AAAPN8927F
150	IT(SS) 421/Ahd/2014 Asstt.Year : 2008-09	ITO, Ward-3(3)(4), Ahd	Smt. Ruchira V. Agrawal PAN : ABYPP2242G
151	CO No. 17/Ahd/2015 (in IT(SS)A 421/Ahd/2014) Asstt.Year : 2008-09	Smt. Ruchira V. Agrawal	ITO, Ward-3(3)(4), Ahd PAN : ABYPP2242G
152	749/Ahd/2016 Asstt.Year : 2011-12	ACIT, Circle- 3(1)(1),Ahd	M/s. Nirma Chemical Word Pvt. Ltd. PAN : AAACN5353L
153	306/Ahd/2015 Asstt.Year : 2007-08	DCIT, Circle-3(3), Ahd	M/s. Swaminarayan Builders Dharmdev House, PAN : ABCPS9622M
154	3305/Ahd/2016 Asstt.Year : 2013-14	DCIT, Circle-1(1)(1), Ahd	Aqua Machineries Pvt. Ltd. PAN : AACCP3014A
155	1430/Ahd/2016 Asstt.Year : 1999-2000	DCIT, Circle-3(1)(1), Ahd	M/s. Nirma Ltd. PAN : AAACN5350K
156	399/Ahd/2016 Asstt.Year : 2011-12	ITO, (Exemption), Ward-1, Ahd	D.L. Ashish FoundationTrust PAN : AAATD3625Q
157	733/Ahd/2016 Asstt.Year : 2008-09	ACIT, Sabarkanth Circle, Himatnagar	M/s. Sonata Ceramics Pvt. Ltd. PAN : AAGCS4523D
158	3275/Ahd/2016 Asstt.Year : 2006-07	ITO, Ward-2(2)(5), Ahd	M/s. Sujal Developers PAN : AAMFM1427H
159	684/Ahd/2016 Asstt.Year : 2006-07	ITO, Ward-3(3)(3), Ahd	Shri Mahesh Kanaiyalal Patel, PAN : ABYPP8056G

160	55/Ahd/2016 (in ITA 684/Ahd/2016 Asstt.Year : 2006-07	Shri Mahesh Kanaiyalal Patel	Shri Mahesh Kanaiyalal Patel, PAN : ABYPP8056G
161	2984/Ahd/2016 Asstt.Year : 2013-14	ITO, Ward-3(3)(11), Ahd	M/s. Siddheshwari Infrasturcture PAN : ABMFS3587R
162	IT(SS)A 166/Ahd/2015 Asstt.Year : 2011-12	DCIT, Central Circle- 2(1), Ahd	M/s. Patel Mukeshkumar Kantilal & Co. PAN : AAMFP1718J
163	CO No.153/Ahd/2015 (in IT(SS)A 166/Ahd/2015) Asstt.Year : 2011-12	M/s. Patel Mukeshkumar Kantilal & Co.	DCIT, Central Circle-2(1), Ahd, PAN : AAMFP1718J
164	IT(SS) 169 /Ahd/2016 Asstt.Year : 1999-2000	DCIT, Central Circle-2, Baroda	Shri Bhailal B. Patel PAN : ADFPP0236R
165	IT(SS) 170/Ahd/2016 Asstt.Year : 2000-01	DCIT, Central Circle-2, Baroda	Shri Bhailal B. Patel PAN : ADFPP0236R
166	IT(SS) 171/Ahd/2016 Asstt.Year : 2001-02	DCIT, Central Circle-2, Baroda	Shri Bhailal B. Patel PAN : ADFPP0236R
167	IT(SS) 172/Ahd/2016 Asstt.Year : 2002-03	DCIT, Central Circle-2, Baroda	Shri Bhailal B. Patel PAN : ADFPP0236R
168	IT(SS) 173/Ahd/2016 Asstt.Year : 2004-05	DCIT, Central Circle-2, Baroda	Shri Bhailal B. Patel PAN : ADFPP0236R
169	IT(SS) 174/Ahd/2016 Asstt.Year : 2005-06	DCIT, Central Circle-2, Baroda	Shri Bhailal B. Patel PAN : ADFPP0236R
170	1573/Ahd/2016 Asstt.Year : 2011-12	DCIT, Circle-1(1)(1), Ahd	M/s. Anjalee Exim Pvt. Ltd. PAN : AABCA3012A
171	CO No. 117/Ahd/2016 (in ITA No.	M/s. Anjalee Exim Pvt. Ltd.	DCIT, Circle-1(1)(1), Ahd PAN : AABCA3012A

	1573/Ahd/2016) Asstt.Year : 2011-12		
172	3597/Ahd/2015 Asstt.Year : 2008-09	DCIT, Circle-6(1), Ahd	Shri Ashwin Babulal Shah PAN : ACKPS0126P
173	CO No. 15/Ahd/2016 (in ITA No. 3597/Ahd/2015) Asstt.Year : 2008-09	Ashwin Babulal Shah	ACIT, Circle-12, Ahd PAN : ACKPS0126P
174	3598/Ahd/2015 Asstt.Year : 2009-10	DCIT, Circle-6(1),Ahd	Shri Ashwin Babulal Shah PAN : ACKPS0126P
175	CO No. 16/Ahd/2016 (in ITA No. 3598/Ahd/2015) Asstt.Year : 2009-10	Ashwin Babulal Shah	Ashwin Babulal Shah PAN : ACKPS0126P
176	390/Ahd/2016 Asstt.Year : 2012-13	DCIT Circle-1(1)(2), Ahd	M/s. DNP Infrastructure Pvt. Ltd. PAN : AADCD2562J
177	3130/Ahd/2016 Asstt.Year : 2009-10	ITO, Ward-4(2)(2), Ahd	Shri Hasmukhbhai Kantibhai Patel, PAN : ADSPP7815M
178	2478/Ahd/2015 Asstt.Year : 2006-07	DCIT , Circle-4(2), Baroda	Shri Touquirre Azad Siddique PAN : AEPPS1089G
179	1813/Ahd/2015 Asstt.Year : 2011-12	DCIT, CentralCircle-1, Baroda	M/s. Simandhar Construction PAN : ABIFS0469E
180	IT(SS)A 184/Ahd/2015 Asstt.Year : 2008-09	DCIT, Central Circle-1, Baroda	M/s. Simandhar Construction PAN : ABIFS0469E
181	1119/Ahd/2017 Asstt.Year : 2012-13	ACIT, Circle-2(1)(1), Ahd	Infinium Motors (Guj) Pvt. Ltd. PAN : AAACI9058D

182	1107/Ahd/2017 Asstt.Year : 2011-12	DCIT,Circle- 1(1)(1),Ahd	Azure Knowledge Cororation Pvt.Ltd. PAN : AAFCS3463A
183	804/Ahd/2018 Asstt.Year : 2015-16	ITO,Ward-3(3)(2), Ahd	Harakhchand Gala Navneet Trust,PAN : AABTH0692N
184	1063/Ahd/2018 Asstt.Year : 2014-15	DCIT, Central Circle- 3,Vadodada	Sri Rajeshbhai D Prajapati PAN : AGRPP8517E
185	722/Ahd/2018 Asstt.Year : 2013-14	DCIT, Central Circle-3, Vadodada	Shri Dushiyant K. Shah PAN : AGTPS9437Q
186	916/Ahd/2018 Asstt.Year : 2008-09	DCIT, Circle-1(1)(1), Ahd	Ascent Finechem Pvt. Ltd. PAN : AABCA2807K
187	798/Ahd/2018 Asstt.Year : 2013-14	ITO, Ward- 3(3)(4),Ahd	Shri Rasikbhai Ravjibhai Vora,PAN : ABLPV7890H
188	997/Ahd/2018 Asstt.Year : 2011-12	ITO, Ward-3(3)(8), Ahd	M/s. Agarwal JMC Joint Venture PAN : AAAAAA7053J
189	841/Ahd/2018 Asstt.Year : 2014-15	ITO, Ward-1(3)(1), Ahd	Shri Alin Ajaykumar Shah PAN : ANYPS1085J
190	1010/Ahd/2018 Asstt.Year : 2015-16	ITO, Ward- 1(2),Bhavnagar	Shri Chintan Harshadrai Kalathia PAN : ADSPK1407G
191	959/Ahd/2018 Asstt.Year : 2012-13	ITO, Ward-2(1)(3), Ahd	M/s. Harikesh Steel Pvt. Ltd. PAN : AACCH1293D
192	998/Ahd/2018 Asstt.Year : 2006-07	ITO, Ward-5(1)(3), Ahd	Shri Sureshbharti Kailashbharti Goswami PAN : ABUPG5894K
193	820/Ahd/2018 Asstt.Year : 2015-16	DCIT, Central Circle-3, Vadodara	M/s. Shiva Pharmachem Ltd. PAN : AAJCS3940B

194	1012/Ahd/2018 Asstt.Year : 2013-14	ITO, Ward-3(3)(13), Ahd	Shri Nilesh Dineshchandra Patel, PAN : AHMPP1272G
195	776/Ahd/2018 Asstt.Year : 2008-09	ACIT, Circle-2(1)(2), Ahd	Jai Hind Projects Ltd. PAN : AAACJ9366R
196	603/Ahd/2018 Asstt.Year : 2011-12	DCIT,m Circle-1(1)(1), Ahd	Abeer Textile Pvt. Ltd. PAN : AABCA2807K
197	969/Ahd/2018 Asstt.Year : 2010-11	DCIT, Circle-4(1)(1), Ahd	Safal Construction Pvt. Ltd. PAN : AABCH4761C
198	965/Ahd/2018 Asstt.Year : 2013-14	ACIT (OSD) Ward-3, S.K. Himatnagar	M/s. Shree Sagar Industries PAN : ABMFS1529F
199	727/Ahd/2018 Asstt.Year : 2015-16	DCIT, Central Circle-3, Baroda	Shri Vishal R. Agrawal PAN : ABLPA2034L
200	696/Ahd/2018 Asstt.Year : 2014-15	ITO, Ward-6(1)(3), Ahd	M/s. Shree Prerna Construction PAN : ABOFS9619Q
201	602/Ahd/2018 Asstt.Year : 2014-15	DCIT, Circle-1(1)(1), Ahd	Agrawal Roadlines Pvt. Ltd. PAN : AABCA6667M
202	555/Ahd/2018 Asstt.Year : 2012-13	ITO, Ward-2(1)(1), Ahd	Koradia Exports Pvt. Ltd. PAN : AACCK3614R
203	530/Ahd/2016 Asstt.Year : 2010-11	DCIT, Circle 1(1)(1), Ahmedabad	M/s. Axis Bank Ltd. PAN : AAACU2414K
204	1392/Ahd/2016 Asstt.Year : 2008-09	ITO, Wd-4(1)(3), Vadodara	Shri Digvijay Gaekwad PAN : ABWPG2624H
205	184/Ahd/2016 Asstt.Year : 2010-11	ITO, Wd-2(2)(1), Ahmedabad	M/s. Arbuda Builders PAN : AAFFA8705M
206	1571/Ahd/2013 Asstt.Year : 2009-10	ITO, Wd. 2(3), Bhavnagar	Rubycon Electrical & Electronic Industries PAN : AADTS2754A

207	2241/Ahd/2016 Asstt.Year : 2010-11	ITO, Wd.3(2)(10), Ahmedabad	M/s. Sarvottam Steel Industries PAN : ABHFS3862L
208	2242/Ahd/2016 Asstt.Year : 2011-12	ITO, Wd.3(2)(10), Ahmedabad	M/s. Sarvottam Steel Industries PAN : ABHFS3862L
209	2301/Ahd/2016 Asstt.Year : 2013-14	ITO, Wd-2(1)(1), Ahmedabad	M/s. Gujarat Terce Laboratories Ltd. PAN : AAACG5528L
210	3115/Ahd/2014 Asstt.Year : 2011-12	DCIT, Circle-1(2), Baroda	Late Shri Virendra J. Patel PAN : ADTPP4974C
211	161/Ahd/2016 Asstt.Year : 2012-13	DCIT, Cir.1(1)(1), Ahmedabad	M/s. Baheti Metal & Ferro Alloys Ltd. PAN : AAACB4626L
212	1862/Ahd/2013 Asstt.Year : 2008-09	DCIT, Cir.cle-4, Ahmedabad	Infab Infrastructure Pvt. Ltd. PAN : AABCI2964D
213	2918/Ahd/2013 Asstt.Year : 2009-10	DCIT, Cir.cle-4, Ahmedabad	Infab Infrastructure Pvt. Ltd. PAN : AABCI2964D
214	181/Ahd/2012 Asstt.Year : 2008-09	DCIT, Cir.1, Ahmedabad	Badal Chemicals Ltd. PAN : AAACD5352M
215	2243/Ahd/2016 Asstt.Year : 2012-13	ITO, Wd.3(1)(4), Ahmedabad	M/s. Prathmesh Farms Pvt. Ltd. PAN : AABCP7091E
216	CO No. 161/A/2016 (in ITA No. 2243/A/2016) Asstt.Year : 2012-13	M/s. Prathmesh Farms Pvt. Ltd.	M/s. Prathmesh Farms Pvt. Ltd. PAN : AABCP7091E

217	473/Ahd/2017 Asstt.Year : 2013-14	ITO, Wd-1(2)(2), Vadodara	Late Shri Navinbhai Punjabhai Patel PAN : ACSPP2440D
218	937/Ahd/2016 Asstt.Year : 2011-12	ITO, Wd-5(2)(3), Ahmedabad	M/s. Madhav Construction PAN : AANFM8341D
219	2458/Ahd/2016 Asstt.Year : 2012-13	ITO, Wd-4(2)(4), Ahmedabad	Shri Rameshbhai Jivrambhai Patel, PAN : ABFPP3069C
220	177/Ahd/2016 Asstt.Year : 2011-12	DCIT, Cir.-2(1)(1), Ahmedabad	M/s. Bhandheri Infracon Ltd., PAN : AABCG5528P
221	IT(SS)A No. 51/Ahd/2016 Asstt.Year : 2011-12	DCIT, Cen. Cir. 1(2), Ahmedabad	Yogesh Dahyabhai Shridhar PAN : ACVPS6843A
222	463/Ahd/2016 Asstt.Year : 2009-10	ITO, Wd-1(2)(5), Vadodara	Shri Vivek Kamalsingh Samyal PAN : APVPS1476A
223	1805/Ahd/2016 Asstt.Year : 2012-13	DCIT, Gandhinagar Circle	M/s. I Serve System Pvt. Ltd. PAN : AAACI9567M
224	1114/Ahd/2015 Asstt.Year : 2010-11	ITO, Wd. 1(2)(3), Vadodara	Shri Haren Kantilal Mistry PAN : AAUPM0021B
225	269/Ahd/2016 Asstt.Year : 2010-11	DCIT, Cir.1(1)(2), Ahmedabad	M/s.CLP Wind Farms (India) Pvt. Ltd. PAN : AADCC4393G
226	IT(SS)A No. 66/Ahd/2016 Asstt.Year : 2008-09	ACIT, Cen. Cir. 2(4), Ahmedabad	Shri Dilipbhai Govindbhai Purohit PAN : ACPPP8812Q
227	IT(SS)A No. 67/Ahd/2016 Asstt.Year : 2009-10	ACIT, Cen. Cir. 2(4), Ahmedabad	Shri Dilipbhai Govindbhai Purohit PAN : ACPPP8812Q

228	2312/Ahd/2016 Asstt.Year : 2012-13	DCIT, International Taxation	Shri Hemant Manubhai Patel, PAN : BMWPP4775N
229	152/Ahd/2016 Asstt.Year : 2012-13	ITO, Wd-1(3)(2), Ahmedabad	Harish Transport Company PAN : AAEFH4702Q
230	3056/Ahd/2014 Asstt.Year : 2010-11	ITO, Wd-3(2), Baroda	Shri Shantilal Shamaldas Patel, PAN : ACSPP1898B
231	1704/Ahd/2015 Asstt.Year : 2012-13	DCIT, Circle-7, Ahmedabad	Shri Sandip K Patel PAN : ABNPP1812F
232	IT(SS)A No. 23/Ahd/2015 Asstt.Year : 2008-09	ITO, Ward - 3(3)(1), Ahmedabad	Ashok Ishwarbhai Prajapati PAN : AKMPP7526J
233	393/Ahd/2016 Asstt.Year : 2012-13	ITO, Wd-1(3)(5), Ahmedabad	Seven Star Commodities Broking Pvt. Ltd. PAN : AAKCS7558J
234	155/Ahd/2015 Asstt.Year : 2007-08	DCIT, Cir.-2(1)(1), Ahmedabad	Horizon Microtech Private Ltd. PAN : AAACH4762M
235	1732/Ahd/2014 Asstt.Year : 2009-10	DCIT, Circle-6, Ahmedabad	Shri Rajesh Kedarmal Shah PAN : ATCPS1363D
236	402/Ahd/2016 Asstt.Year : 2009-10	ITO, Wd-1(1)(1), Ahmedabad	Viraj Iraben Desai PAN : AHQPD7443P
237	1046/Ahd/2015 Asstt.Year : 2011-12	ACIT, Range-5, Ahmedabad	M/s. P. G. FOILS Ltd. PAN : AAACP9274C
238	1981/Ahd/2012 Asstt.Year : 2009-10	ITO, Wd-3(1), Baroda	M/s. J. R. Construction Co. PAN : AADFD5422C
239	IT(SS)A No. 63/Ahd/2016 Asstt.Year : 2012-13	DCIT, Cen. Cir. 1(3), Ahmedabad	Shri Batukbhai Balabhai Patel, PAN : AAPPP8548P

240	IT(SS)A No. 280/Ahd/2016 Asstt.Year : 2007-08	ACIT, Cen. Cir. 1(2), Ahmedabad	Smt. Anila N. Patel PAN : ABYPP8099B
241	422/Ahd/2016 Asstt.Year : 2005-06	DCIT, Patan Circle, Patan	M/s. Ranjit Construction Co. PAN : AABFR8746F
242	IT(SS)A No. 152/Ahd/2018 Asstt.Year : 2007-08	JCIT(OSD), Cen. Cir.-2, Vadodara	M/s. Shree Yogi Developers PAN : AALFS0686B
243	IT(SS)A No. 153/Ahd/2018 Asstt.Year : 2008-09	JCIT(OSD), Cen. Cir.-2, Vadodara	M/s. Shree Yogi Developers PAN : AALFS0686B
244	IT(SS)A No. 154/Ahd/2018 Asstt.Year : 2009-10	JCIT(OSD), Cen. Cir.-2, Vadodara	M/s. Shree Yogi Developers PAN : AALFS0686B
245	IT(SS)A No. 155/Ahd/2018 Asstt.Year : 2010-11	JCIT(OSD), Cen. Cir.-2, Vadodara	M/s. Shree Yogi Developers PAN : AALFS0686B

Revenue by :	Shri Surendra Kumar, CIT-DR Shri Mudit Nagpal, Sr.DR
Assessee by :	1) Shri S.N. Soparkar 2) Shri M.J. Patel 3) Shri S.N. Divetia 4) Shri Mehul K. Patel 5) Shri Tushar P. Hemani 6) Shri P.M. Mehta 7) Shri Mukund Bakshi 8) Shri Aseem Thakkar 9) Shri Hardik Vora 10) Shri Manish J. Shah 11) Shri Dhiren Shah 12) Shri Anil Brahmkshtriya

	13) Shri D.K. Parikh 14) Shri Parin Shah
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सुनवाई की तारीख/**Date of Hearing** : 25/07/2018

घोषणा की तारीख/**Date of Pronouncement**: 30/07/2018

आदेश/ORDER

PER BENCH:

The above appeals are filed by the Revenue against the orders of Id.Commissioner Income-Tax (Appeals) involving respective assessment years. Upon receipt of notice on the Revenue's appeals, some of the assessee's mentioned in the cause-title have also filed cross objections.

2. The Central Board of Direct Taxes vide Circular No. 3 of 2018 dated 11.7.2018 has raised threshold monetary limits for filing Departmental Appeals before the Appellate Tribunals. Accordingly, the CBDT has instructed the Department not to file appeals before the Income Tax Appellate Tribunal where tax effect including surcharge is below Rs.20.00 lakhs. This circular is applicable to the pending appeals also. Accordingly, Registry of the Tribunal identified appeals filed by the Revenue where tax effect is below Rs.20.00 lakhs. A List of such appeals was accordingly prepared and furnished well in advance to the Department as well as to the ITAT Bar Association. A copy of such list was also placed on the notice board. Out of the above identified cases, 245 appeals as per the above cause-title are accordingly placed before this Bench to decide applicability of the above circular in the present cases.

3. In this behalf, when a query was raised by the Bench, the Id.Departmental Representatives though, in principle, did not dispute the applicability of the above CBDT circular in the present cases, but submitted that liberty may be given to the Department to apply for recall the order in such cases where tax effect, on further verification of the record, is found to be more than Rs.20 lakhs, or such cases which are mistakenly listed and summarily dismissed due to low taxes. The Id.counsels appearing for the assesseees though argued for dismissal of the appeals of the Revenue in accordance with the above CBDT Circular, but agreed to the proposition put forth by the Id.DR.

4. We find that on 11.7.2018 the CBDT has issued Instructions bearing No. 3 of 2018 under file No.F.No.279/Misc.142/2007-ITJ(Pt) prohibiting its subordinate authorities from filing of the appeal to the Tribunal against the order of the CIT(A) where the tax effect by virtue of the relief given by the CIT(A) is less than Rs.20 lakhs. The instructions have been made applicable with retrospective effect, meaning thereby, these instructions are applicable on pending appeals also. In the present cases, "tax effect" on the total income assessed minus the tax that would have been chargeable had such total income been reduced by the amount of income in respect of the issue against which appeal is filed, is less than Rs.20 lakhs. Further, it has not been pointed out to us, whether any of the cases of the Revenue fall within the ambit of exceptions provided in the Circular. Thus, keeping in view the above CBDT circular and provisions of section 268A of the Income Tax Act, we are of the view that the present

appeals of the Revenue deserve to be dismissed. They are accordingly dismissed.

However, it is observed that in case on re-verification at the end of the AO it can be demonstrated that the tax effect is more, or Revenue's case falls within the ambit of exceptions provided in the Circular, then the Department will be at liberty to approach the Tribunal for recall of this order relatable to such cases. Such application should be filed within the time period prescribed in the Act. In view of the above, the appeals of the Revenue are dismissed due to low tax effect.

Though the Id.counsel for the assesseees have not pressed their respective cross objections, and as a result, they stand dismissed, but liberty is also given to the assesseees to move application for revival of its CO filed in such appeals of the Revenue which are restored for adjudication.

5. In the result, all the appeal of the Revenue and Cross Objections of the assesseees are dismissed due to low tax effect.

Order pronounced in the Court on 30th July, 2018 at Ahmedabad.

**Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER**

**Sd/-
(RAJPAL YADAV)
JUDICIAL MEMBER**

Ahmedabad; Dated 30/07/2018