

**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 Represented by	RESPONDENT Represented by
ITA NO. 2911/Mum/2017	2011-12	The Income Tax Officer, Ward 1(5), Kalyan, 1 st Floor Mohan Plaza, Wayale Nagar, Khadakpada, Kalyan (W)- 421301	Shri Uttamkumar C. Jain, M/s Beblon Polytex, 1397, Jagganath Compound, Panna Compound Ashibi, Kalyan Road, Bhiwandi – 421302 PAN: ACOPJ8713D	Shri Choudhary Arunkumar Singh	None
ITA NO. 2912/Mum/2017	1995-96	The Dy. Commissioner of Income Tax (Exemptions)- 2(1), Room No. 519, 5 th Floor, Piramal Chambers, Lalbaug, Lower Parel, Mumbai - 400001	M/s Saurashtra Trust, Janambhoomi Bhavan, Janambhoomi Marg, Mumbai - 400001 PAN: AAATS2786B	Shri Choudhary Arunkumar Singh	None
ITA NO. 2916/Mum/2017	2012-13	The ACIT 16(1), Room No. 439, Aayakar Bhavan, M.K. Marg, Mumbai - 20	Shri Jaickie Shroff, 901, 9 th Floor, Freeda One, Carter Road, Bandra (West), Mumbai - 400050 PAN: AAJPS6596A	Shri Choudhary Arunkumar Singh	None
ITA NO. 2923/Mum/2017	2011-12	The ACIT 3(1)(1), Room No. 607, Aayakar Bhavan, Mumbai - 400020	M/s DWD Pharmaceuticals Ltd., 4 th Floor, Dalamal House, Nariman Point, Mumbai - 400021 PAN: AAACD9670L	Shri Choudhary Arunkumar Singh	Shri Kumar Kale
ITA NO. 2929/Mum/2017	2012-13	The DCIT 9(3)(1), Room No. 260A, 2 nd Floor, Aayakar Bhavan, M.K. Road, Mumbai - 400020	M/s Datamatrix Technologies- Pvt. Ltd., Flat No. 504, 5 th Floor, Sai Aparna, P.G. Vora Road, Next to P.G. Vora School, Mira Road (E), Thane - 401107 PAN: AAACG4096M	Shri Choudhary Arunkumar Singh	None
ITA NO. 2930/Mum/2017	2012-13	The DCIT 9(3)(2), Room No. 418, 4 th Floor, Aayakar Bhavan, M.K. Road, Mumbai - 400020	M/s G.J. Freedom Fashions Private Limited, A-701, Citi Point, Andheri Kurla Road, Andheri (East), Mumbai - 400059 PAN: AACCG5427E	Shri Choudhary Arunkumar Singh	None
ITA NO. 2963Mum/2017	2012-13	The DCIT 1(3)(2), Room No. 540, 5 th Floor, Aayakar Bhavan, M.K. Road, Mumbai - 400020	M/s Turner Project Managements India P. Ltd., C/o Nanubhai Desai & Co., Sir Vithaldas Chambers, 16, Mumbai Samachar Marg, Fort, Mumbai - 400001 PAN: AACCT8836E	Shri Choudhary Arunkumar Singh	None
ITA NO: 2966/Mum/2017	2008-09	The Income Tax Officer 4(1)(3), 6 th Floor, Room No. 637- A, Aayakar Bhavan, Mumbai - 400020	M/s Agarwal Cloth Agency - Pvt. Ltd., 122, Zaveri Bazar, Trishala Building, 5 th Floor, Opp. KharaKua, Mumbai – 400002 PAN: AAECA6963D	Shri Choudhary Arunkumar Singh	Shri Ankush Agarwal and Vishnu Agarwal

ITA NO. 2967/Mum/2017	2007-08	The Income Tax Officer 4(1)(3), 6 th Floor, Room No. 637- A, Aayakar Bhavan, Mumbai - 400020	M/s Albeli Creations Pvt. Ltd., Camy House, Dhuswadi, Dr. C.H. Street, Marine Lines, Mumbai - 400002 PAN: AADCA6159Q	Shri Choudhary Arunkumar Singh	None
ITA NO. 3001/Mum/2017	2009-10	The ITO 4(3)(4), R. No. 637, 6 th Floor, Aayakar Bhavan, Mumbai - 400020	M/s Shree Petro Yarn (India) Pvt. Ltd., 46-48, Crystal Tower, Maruti Lane, Fort, Mumbai - 400001 PAN: AAACS7547R	Shri Choudhary Arunkumar Singh	None
ITA NO. 3004/Mum/2017	2013-14	The ITO 4(3)(4), R. No. 637, 6 th Floor, Aayakar Bhavan, Mumbai - 400020	M/s Sidhivinayak Filaments- Pvt. Ltd., 3, Johari Mansion, 1 st Floor, 259, Kalbadevi Road, Mumbai - 400002 PAN: AADCS8676A	Shri Choudhary Arunkumar Singh	None
ITA No. 3009/Mum/2017	2012-13	The ACIT – 1(1)(1), 579, Aayakar Bhawan, M.K. Road, Mumbai - 400020	M/s Adhiraj Investment & Finance Pvt. Ltd., 303, Sharda Chambers, 15, New Marine Lines, Mumbai - 400020 PAN: AADCD5762E	Shri Choudhary Arunkumar Singh	None
ITA NO. 3023/Mum/2017	2011-12	The DCIT, Circle – 11(2)(2), 421, 4 th Floor, Aayakar Bhavan, M.K. Road, Mumbai - 400020	M/s System AD Solution India Pvt. Ltd., HEX 231/1, Umadan House, Near Kalina Church, Santacruz (E), Mumbai – 400293 PAN: AAICS8005J	Shri Choudhary Arunkumar Singh	None
ITA NO. 3024/Mum/2017	2012-13	The DCIT, Circle – 11(2)(2), 421, 4 th Floor, Aayakar Bhavan, M.K. Road, Mumbai - 400020	M/s Work Store Ltd., (Formerly known as M/s Staples Office Future Products Ltd.), Knowledge House, Shyam Nagar, Off Jogeshwari, Vikhroli Link Road, Jogeshwari (E), Mumbai - 400060 PAN: AAICS8005J	Shri Choudhary Arunkumar Singh	None

Date of Hearing	:	03.08.2018
Date of Pronouncement	:	03.08.2018

ORDER

Per Ram Lal Negi, J. M.:

These appeals have been filed by Revenue against the orders passed by the respective Commissioners of Income Tax (Appeals), whereby the Ld. Commissioners (Appeals) have deleted the additions made by the AOs in the cases of respective assesseees for the respective assessment years.

2. At the outset, it transpired that in the aforesaid cases, the tax effect of the relief granted by the Ld. Commissioners of Income Tax (Appeals) are 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 11th July, 2018 issued by Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India.

3. We have gone through the orders of the Ld. Commissioners of Income Tax (Appeals) and the grounds of appeals. We find that the tax effects in the above referred appeals are less than Rs. 20 lacs.

4. The Ld. Departmental Representative (DR) fairly conceded that these appeals are not maintainable in light of the above said CBDT Circular. The Ld. DR also did not point out that these appeals fall in any of the exceptions carved out in the above said circular. Accordingly, we dismiss the aforesaid appeals filed by the Revenue.

In the result, the appeals by the Revenue are dismissed.

Order pronounced in the open court on 03.08.2018.

Sd/-

(Shamim Yahya)

Accountant Member

Sd/-

(Ram Lal Negi)

Judicial Member

Mumbai; Dated : 03/08/2018

Alindra, 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

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai