

**आयकर अपीलिय अधिकरण पुणे न्यायपीठ “बी” पुणे में**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**PUNE BENCH “B”, PUNE**

**सुश्री सुषमा चावला, न्यायिक सदस्य एवं श्री अनिल चतुर्वेदीलेखा सदस्य के , समक्ष**  
**BEFORE MS. SUSHMA CHOWLA, JM AND SHRI ANIL CHATURVEDI, AM**

Sl. No.	ITA Number	Name of Appellant	Name of Respondent	Asst. Year
1 & 2	1703/PUN/2016 & 1704/PUN/2016	The Dy. Commissioner of Income-Tax, Circle – 7, Pune	Smt. Sadhana Patni, S.No.1 A Irani Market Compound, Yerawada, Pune 411 006. PAN :AAUPP2868H	2006-07 & 2012-13
3	2988/PUN/2016	The Dy. Commissioner of Income-Tax, Circle – 9, Pune	M/s. Maharashtra Scooters Ltd. C/o.Bajaj Auto Ltd., Mumbai Pune Road, Akurdi, Pune – 411 035. PAN : AABCM1799E	2009-10
4	1691/PUN/2016	The Asst. Commissioner of Income-Tax, Circle- 2, Nashik.	Shri Pravinchandra Walchand Shah, 19, Sumati Co-op Hsg Cty, Sharanpur Road, Nashik. PAN : ACMPS2997L	2011-12
5 & 6	608/PUN/2015 & 609/PUN/2015	The Dy. Commissioner of Income Tax, Circle 5, Pune.	M/s. Raturaj Co-operative Housing Society, S.N.692/A-2, Raturaj Sabhagruha, Satara Road, Pune – 411 037. PAN : AAATR1116L	2008-09 & 2010-11
7	867/PUN/2016	The Asst. Commissioner of Income-Tax, Circle- 2, Nashik.	M/s. Pawar Patkar Construction Pvt. Ltd. Shop No.11, Ram Plaza Apartment, Mumbai Naka Road, Nav Shakti Chowk, Bhabha Nagar, Nashik – 422 011. PAN : AAIFP9352Q	2009-10
8	1376/PUN/2016	The Dy. Commissioner of Income-Tax, Circle – 6, Pune.	M/s. Sulzer India Limited, Gat No.304, Kondhapuri, Tal Shirur, Pune – 412 209. PAN : AAACS7876D	2008-09
9-12	876/PUN/2014 to 879/PUN/2014	The Asst. Commissioner of Income-Tax, Circle – 10, Pune.	Thermax Engg. Const. Co. Ltd., Thermax House, 14, Mumbai Pune Road, Wakdewadi, Pune – 411 003. PAN : AABCT0243Q	2005-06 To 2008-09

Appellant by : Shri Ch. Naniwadekar –Sl.Nos.1, 2, & 7.  
None – Sl.No.3 and 4  
Smt. Deepa Khare - Sl.No.5 & 6  
Shri Ronak Doshi - Sl.No.8  
Shri R.D. Onkar - Sl.No.9 to 12.

Respondent by : Shri Pankaj Garg.

सुनवाई की तारीख / Date of Hearing : 14.08.2018	घोषणा की तारीख / Date of Pronouncement: 17.08.2018
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**आदेश / ORDER**

**PER SUSHMA CHOWLA, JM:**

This bunch of appeals filed by Revenue are against respective order/s of CIT(A), relating to different assessment year/s against respective order/s passed under different section/s of the Income-tax Act, 1961 (in short 'the Act').

2. This bunch of appeals filed by the Revenue relating to different assessee on similar issue were heard together and are being disposed of by this consolidated order for the sake of convenience.

3. 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. The tax effect in dispute in the captioned appeals is stated to be below the monetary limit of ₹ 20.00 lakhs specified in the CBDT Circular dated 11.07.2018 (supra).

4. In this background, the learned Departmental Representative for the Revenue was required to state their position; they have not referred to any material which would show that the captioned appeals are protected by any of the exceptions provided in para 10 of the Circular (supra).

5. Without going into the merit of the issues raised in the captioned appeals, this bunch of appeals are deemed to be withdrawn/not pressed as

their filing is in contravention of 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 re-institution of appeals, if the requisite material is brought to show that the appeals are protected by the exceptions prescribed in para 10 of the Circular (supra).

6. In conclusion, by applying the CBDT Circular dated 11.07.2018 (supra), the captioned appeals of the Revenue are dismissed as withdrawn/not pressed.

7. In the result, all the appeals of Revenue are dismissed.

Order pronounced on this 17<sup>th</sup> day of August, 2018.

**Sd/-**  
**(ANIL CHATURVEDI)**

लेखा सदस्य / **ACCOUNTANT MEMBER**

**Sd/-**  
**(SUSHMA CHOWLA)**

न्यायिक सदस्य / **JUDICIAL MEMBER**

पुणे Pune; दिनांक Dated : 17<sup>th</sup> August, 2018.

Yamini/GCVSR

**आदेश की प्रतिलिपि अग्रहित/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 अपीलीय अधिकरण, "बी" / DR,  
ITAT, "B" Pune;
6. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

सत्यापित प्रति //True Copy//

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune