

**IN THE INCOME TAX APPELLATE TRIBUNAL "K" BENCH, MUMBAI**

**BEFORE SHRI B. R. BASKARAN, AM AND SHRI AMARJIT SINGH, JM**

आयकरअपीलसं/I.T.A. No. 631/Mum/2018

(निर्धारणवर्ष / Assessment Year: 2013-14)

ITO (IT)-3(2)(1) 16 <sup>th</sup> Floor, Room No. 1627, Air India Bldg. Nariman Point, Mumbai-21.	<b>बनाम</b> / Vs.	Mr. Philip Mathew A-401, Florentine, Hiranandani Gardens, Powai Mumbai-400076.
स्थायीलेखासं/ . जीआइआरसं/ . PAN/GIR No. : AWPPM2482D		
(अपीलार्थी/ <b>Appellant</b> )	..	(प्रत्यर्थी / <b>Respondent</b> )

आयकरअपीलसं/I.T.A. No.1463/Mum/2018

(निर्धारणवर्ष / Assessment Year: 2010-11)

ITO-6(3)(2), Room No.524, 5 <sup>th</sup> Floor, Aayakar Bhavan, M.K. Road, Mumbai-400020.	<b>बनाम</b> / Vs.	M/s. Karan Traders Pvt. Ltd. 12/121, 2 <sup>nd</sup> Floor, Kashi Kunj, Scheme-6, Road-27, Opp. Rupam Cinema, Sion (E), Mumbai- 400022.
स्थायीलेखासं/ . जीआइआरसं/ . PAN/GIR No. : AAACK4196Q		
(अपीलार्थी/ <b>Appellant</b> )	..	(प्रत्यर्थी / <b>Respondent</b> )

आयकरअपीलसं/I.T.A. No.1707/M/2018

(निर्धारणवर्ष / Assessment Year: 2010-11)

DCIT-9(3)(2) 418, 4 <sup>th</sup> Floor, Aayakar Bhavan, Mumbai-400020.	<b>बनाम</b> / Vs.	M/s. Flameproof Equipments Pvt. Ltd., Plot No. B-39, Near Monginis Cake, New Link Road, Andheri (w), Mumbai- 400053.
स्थायीलेखासं/ . जीआइआरसं/ . PAN/GIR No. : AAACF3983C		
(अपीलार्थी/ <b>Appellant</b> )	..	(प्रत्यर्थी / <b>Respondent</b> )

आयकरअपीलसं/I.T.A. No.1788/M/2018  
(निर्धारणवर्ष / Assessment Year: 2014-15)

DCIT Central Circle-4(1) Central Range-4 Pr. CIT (C)-2 R. No. 1916, 19 <sup>th</sup> Floor, Air India Building, Nariman Point, Mumbai- 400021.	<b>बनाम</b> / Vs.	M/s. Ferrani Hotels Pvt. Ltd. Construction House B, 2 <sup>nd</sup> Floor, 623, Linking Road, Khar (W), Mumbai- 400092.
स्थायीलेखासं/ . जीआइआरसं/ . PAN/GIR No. : AAACF0693B		
(अपीलार्थी/ <b>Appellant</b> )	..	(प्रत्यर्थी / <b>Respondent</b> )

Revenue by:	Shri Manoj Kumar (DR)
Assessee by:	None

सुनवाईकीतारीख / Date of Hearing: 10.08.2018  
घोषणाकीतारीख /Date of Pronouncement: 10.08.2018

**PER BENCH:**

The revenue has filed these appeals challenging the orders passed by Ld CIT(A) in the respective hands of the assessees and they relate to the assessment years mentioned in the caption against the name of each of the assessees. In all these appeals, the revenue is aggrieved by the decision of Ld CIT(A) in granting relief to the respective asessees.

2. These appeals were heard ex-parte. We noticed that the quantum in dispute involved in these appeals is as given below and hence the tax effect involved therein is less than Rs.20.00 lakhs.

Sr.No	Name of Assessee	Quantum in Dispute	Penalty Amount
1	Philip Mathew	50,94,268/-	-
2	Karan Traders Pvt. Ltd.	35,00,000/-	-
3	Flameproof Equipments Pvt. Ltd	46,57,644/-	-
4	Ferrani Hotels Pvt. Ltd.	30,69,330/-	-

The CBDT has issued a new Circular No.3/2018 dated 11.07.2018 in supersession of its earlier Circular No.21/2015 dated 10.12.2015.

According to the Circular No.3/2018, the revenue is precluded from pursuing its appeal if the tax effect is Rs.20.00 lakhs or less. Apparently the issue in dispute does not fall in any of the exceptions provided in paragraph 10 of the Circular No.3/2018, referred above. The Ld D.R, however, sought time to get a certificate from the PCIT/CIT concerned that the grounds urged in this appeal does not fall under any of the exceptions specified in the said circular. However, from the available material, he could not point out that the issue contested in this appeal fall in any of the exceptions.

3. We have noticed that the tax effect involved in this appeal is less than Rs.20.00 lakhs and the issue contested herein also apparently does not fall in any of the exceptions specified in the Circular. Accordingly we dismiss the appeal of the revenue in limine. However, the revenue is given liberty to move miscellaneous application seeking recall of this order, if it is found that the issue contested in this appeal falls in any of the exception provided in paragraph 10 of the Circular.

4. In the result, all the appeals of the revenue are dismissed.

Order pronounced in the open court on 10.08.2018.

**Sd/-**

**(AMARJIT SINGH)**

न्यायिकसदस्य/JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated : 10.08.2018.

*Vijay*

**आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent.
3. आयकरआयुक्त) अपील (/ The CIT(A)-
4. आयकरआयुक्त/ CIT
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण , मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल/ Guard file.

**Sd/-**

**(B. R. BASKARAN)**

लेखासदस्य / ACCOUNTANT MEMBER

**आदेशानुसार/ BY ORDER,**

सत्यापितप्रति //True Copy//

**Sr. Private Secretary**

आयकरअपीलीयअधिकरण , मुंबई / ITAT, Mumbai