

**आयकर अपीलिय अधिकरण "ए" न्यायपीठ पुणे में ।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE**

**श्री डी. करुणाकरा राव, लेखा सदस्य, एवं श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष ।**  
**BEFORE SHRI D. KARUNAKARA RAO, AM AND SHRI VIKAS AWASTHY, JM**

Sl. No.	ITA No./CO No.	Name of Appellant	Name of Respondent	Asstt. Year
1	158/PUN/2016	Asstt. CIT, Jalna Circle, Jalna	Laxmi Cotspin Ltd., Gut No. 399, Samangaon, Ambad Road, Jalna-431203 PAN : AAECM5186A	2012-13
2	756/PUN/2013	ITO, Ward-11(4), Pune	Shri Dileep Badrinarayan Kabra, Modern General Stores, 53/B-2, Sant Nagar, Aranyeshwar, Pune-411009 PAN : ABKPK9226F	2009-10
3	777/PUN/2015	ITO, Ward-2(1), Aurangabad	Shri Rajesh Baburao Dole, Prop. M/s. Shree Laxmi Nursinha Constructions, F-12, Kuber Avenue, A-Wing, Jalna Road, Aurangabad-431001 PAN : AGMPD0749B	2010-11
4	894/PUN/2015	ITO, Ward-1, Jalna	Shri Nandkishore Laxminarayan Agrawal, C/o Salasar Industries, Plot No. D-16, Addl. MIDC, Jalna-431203 PAN : ADPPA7327N	2010-11
5	220/PUN/2016	DCIT, Panvel Circle, New Panvel	Mohd. Arif Shafik Ahmed Patel, 92, Patel Mohalla, Panvel, Distt.-Raigad-410206 PAN : ABYPP0492L	2011-12
6	402/PUN/2016	ITO, Ward-1(3), Aurangabad	M/s. Ankeet Cottage Industries, B-19, MIDC Paithan, Aurangabad-431107 PAN : AADFA9560C	2011-12
7	CO No. 07/PUN/2018	M/s. Ankeet Cottage Industries, B-19, MIDC Paithan, Aurangabad- 431107 PAN : AADFA9560C	ITO, Ward-1(3), Aurangabad	2011-12
8	647/PUN/2016	Asstt. CIT, Circle-2, Nashik	M/s. Snowcem Paints Pvt. Ltd., Plot No. E-6, MIDC, Malegaon, Sinnar, Nashik-422103 PAN : AAJCS0425R	2007-08

9	866/PUN/2016	Asstt. CIT, Circle-2, Nashik	Shri Vilas Vishnu Shinde, Gat No. 1108/2, Near Medical College, Adgaon, Panchvati, Nashik-422003 PAN : AQUPS3123N	2012-13
10	1162/PUN/2016	DCIT, Circle-12, Pune	M/s. Vaibhav Metals, Gat No. 2423, Priyanki Nagari, Wagholi, Pune-412207 PAN : AAFFV0525I	2007-08
11	1182/PUN/2016	Asstt. CIT, Circle-1, Jalgaon	Nikki Agro Products Pvt. Ltd., Plot No. V-191/1, MIDC Area, Jalgaon-425003 PAN : AABCN6531B	2007-08
12	1193/PUN/2016	ITO, Ward-2(1), Nashik	Shri Ritesh Sunderlal Shah, 5, Chandanbala Housing Society, Gurudwara Road, Shingada Talav, Nashik-422001 PAN : AVNPS7816C	2010-11
13	1549/PUN/2016	DCIT, Circle-1(1), Pune	Classic Citi Investments Pvt. Ltd., 262, Hotel Sun-N-Sand, Bund Garden Road, Pune-411001 PAN : AABCC7550P	2010-11
14	1551/PUN/2016	DCIT, Circle-6, Pune	M/s. Span Overseas Ltd., Office No. 5, 3 <sup>rd</sup> Floor, Amar Avinash Corporate City, 11, Bund Garden, Pune-411001 PAN : AABCS4214N	2007-08
15	1635/PUN/2016	DCIT, Circle-9, Pune	M/s. Hindustan Antibiotics Ltd., Mumbai-Pune Road, Pimpri, Pune-411018 PAN : AAACH5155L	2010-11
16	1668/PUN/2016	ITO, Ward-1, Beed	Shri Anil Suryabhan Dhande, Swarjya Nagar, Barshi Road, Beed-431122 PAN : ANDPD9083G	2011-12
17	2427/PUN/2016	ITO, Ward-2(3), Pune	Shri Ramdas Parasram Jarande, S. No. 45/3A, Mangal Smruti, Sangamwadi, Kirkee, Pune-411003 PAN : AAWPJ7204M	2007-08

Assessee by : S/Shri Rahul Kaul & Anand Partani – Sl. No. 1,  
Smt. Deepa Khare – Sl. No. 2,  
Shri Pramod Shingte – Sl. No. 9,  
Shri Ajay Agarwal for Shri Sunil Ganoo - Sl. No. 11,  
Smt. Neha Mehta – Sl. No. 14,  
N O N E – Sl. Nos. 3 to 8, 10, 12, 13, 15 to 17

Revenue by : Shri Ashok Babu

सुनवाई की तारीख / Date of Hearing : 13-08-2018

घोषणा की तारीख / Date of Pronouncement : 13-08-2018

### **आदेश / ORDER**

#### **PER BENCH :**

These bunch of appeals by the Revenue are against respective orders of the Commissioner of Income Tax (Appeals) for the assessment year/s mentioned in the title against the name of each of the said assessees. One of the assessee (M/s. Ankeet Cottage Industries) has filed Cross Objections in the appeal filed by the Department. The impugned order/s have been passed under different section/s of the Income-tax Act, 1961 (in short 'the Act').

These bunch of appeals filed by the Revenue relating to different assessees were heard together and are being disposed of by this consolidated order for the sake of convenience.

2. 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. As per the Circular (supra), the monetary limit of tax effect for filing appeals before the Tribunal by the Department has been raised to Rs.20 lakhs.

3. The learned Departmental Representative has fairly stated that tax effect in the captioned appeals is below the monetary limit of Rs.20 lakhs. Without going into the merit of the issues raised in the captioned appeals, we find the adjudication on merits becomes an academic exercise as these bunch of appeals are deemed to be withdrawn/not pressed in accordance with 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 restoration of appeal/s with the requisite material indicating that the appeals are protected by the exceptions prescribed in para 10 of the Circular (supra).

4. The Cross Objection No. 07/PUN/2018 at Sl. No. 7 of the list, we find that the same merely supports the order of CIT(A). Since the appeals of the Revenue are dismissed, the corresponding Cross Objections are also dismissed as academic.

5. In conclusion, by applying the CBDT Circular dated 11.07.2018 (supra), the captioned appeals of the Revenue numbering 17 (16+1) are dismissed as withdrawn/not pressed.

6. In the result, all the appeals of the Revenue and Cross Objections by the assessee are dismissed.

Order pronounced in the open court at the time of hearing on Monday, the 13<sup>th</sup> day of August, 2018.

Sd/-	Sd/-
(डी. करुणाकरा राव/D. Karunakara Rao)	(विकास अवस्थी / Vikas Awasthy)
लेखा सदस्य / ACCOUNTANT MEMBER	न्यायिक सदस्य / JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 13<sup>th</sup> August, 2018

RK

**आदेश की प्रतिलिपि अग्रेषित / 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, “ए” बेंच,  
पुणे / DR, ITAT, “A” Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति // True Copy//

आदेशानुसार / BY ORDER,

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