



**IN THE INCOME TAX APPELLATE TRIBUNAL,  
CUTTACK BENCH, CUTTACK**

**BEFORE S/SHRI N.S SAINI, ACCOUNTANT MEMBER  
AND PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**ITA No. 165/CTK/2018**

Assessment Year : 2013-2014

DCIT (OSD), Corporate Circle 1(1), Bhubaneswar.	Vs.	Aditya Car Automotives Pvt Ltd., N.H.5, Rudrapur, Bhubaneswar.
PAN/GIR No.AAECA 5786 A		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : None  
Revenue by : Shri Subhendu Datta, DR

**ITA No.163/CTK/2018**

Assessment Year : 2014-2015

Income Tax Officer, Ward - 1(1), Bhubaneswar.	Vs.	M/s. Baibhav Properties Pvt Ltd., Plot No.717, BJB Nagar, Bhubaneswar.
PAN/GIR No.AADCBC 2318 J		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri P.K.Mishra, AR  
Revenue by : Shri Subhendu Datta, DR

**ate of Hearing : 27/08/ 2018**  
**Date of Pronouncement : 27 /08/ 2018**

**ORDER**

**Per N.S.Saini, AM**

These are appeals filed by the revenue against the separate orders of the CIT(A)-2, Bhubaneswar dated 30.1.2018 for the

assessment year 2013-14 and the CIT(A)-1, Bhubaneswar dated 8.2.2018 for the assessment year 2014-2015.

2. The Income Tax Officer (Judl & Tech), Officer of the Pr. Commissioner of Income Tax -1, Bhubaneswar vide its letter dated 17.8.2018 has sought permission of the Bench to withdraw the appeals filed before the Tribunal as the tax effect is below the limit of Rs.20 lakhs prescribed by the CBDT Circular No.3 of 2018 dated 11.7.2018 for filing appeal before the Tribunal. The said letter reads as under:

“ Sub: Withdrawal of appeals filed by the Department from the ITAT as per CBDT Circular No.3/2018 dated 11.07.2018 - Matter reg.

Kindly refer to the above.

2. In this connection, I am directed to state that in the following two pending appeals, relating to the PCIT-1, Bhubaneswar, the monetary limit is below Rs.20 lac as per CBDT Circular No.3/2018 dated 11.07.2018 :

Sl. No.	IT Appeal No.	A.Y.	Appellant	Respondent	Date of filing/ Monetary Limit
1	163/CTK/2018	2014-15	ITO,W-1(1), BBSR	M/s.Baibhav Properties Pvt. Ltd.	08.05.2018 Rs.11,03,142/-
2	165/CTK/2018	2013-14	DCIT,C-1(1), BBSR	M/s.Aditya Car Automotiv e Pvt. Ltd	10.05.2018 Rs.16,97,959/-

3. It is, therefore, requested that appeals filed by the Department in the above cases before the Hon'ble ITAT, Cuttack Bench, Cuttack may kindly be considered as withdrawn.

4. Applications/petitions received from the respective AOs in this connection are sent herewith for necessary action.

End: 2

Yours faithfully.,  
Sd/-  
( P.C. Praharaj)  
Income Tax Officer (Judl. &  
Tech.) Office of the PCIT-1,  
Bhubaneswar."

3. Hence, we dismiss the appeals of the revenue as withdrawn.

Order pronounced on 27 /08/2018.

Sd/-

sd/-

**(Pavan Kumar Gadale)**  
**JUDICIALMEMBER**

**(N.S Saini)**  
**ACCOUNTANT MEMBER**

Cuttack; Dated 27 /08/2018  
B.K.Parida, SPS

**Copy of the Order forwarded to :**

1. The Appellant : concerned.
2. The Respondent. Concerned.
3. The CIT(A)-
4. Pr.CIT-2, Bhubaneswar
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

By order

Sr. PRIVATE SECRETARY  
ITAT, CUTTACK