

**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. 708/Mum/2018	2014-15	The ACIT 2(3)(1), R. No. 552, 5 th Floor, Aayakar Bhavan, M.K. Road, Mumbai - 400020	M/s Vora Financial Services Pvt. Ltd., 801 to 806, 8 th Floor, ELITE Square, 274, Perin Nariman Street, Bazar Gate, Fort, Mumbai - 400001 PAN: AAACV1975E	Shri Choudhary Arunkumar Singh	None
ITA NO. 769/Mum/2018	2013-14	The Income Tax Officer- 6 (1) (3), R. No. 561B, 5 th Floor, Aayakar Bhavan, M.K. Road, Churchgate, Mumbai - 20	M/s Bangalore Shirt Co. Pvt. Ltd., 115, Cama Industrial Estate, Sun Mill Compound, Lower Parel, Mumbai - 400013 PAN: AAACB2193G	Shri Choudhary Arunkumar Singh	None
ITA NO. 806/Mum/2018	2012-13	The Jt. CIT (OSD), Cent. Cir. – 6(4), R. No. 1925, 19 th Floor, Air India Building, Nariman Point, Mumbai - 400021	M/s Mega Management Services P. Ltd., 308, Level-3, Ceejay House, F-Block, Shiv Sagar Estate, Dr. Annie Besant Road, Worli, Mumbai - 400008 PAN: AAACM4143K	Shri Choudhary Arunkumar Singh	None
ITA NO. 818/Mum/2018	2014-15	The Dy. Commissioner of Income Tax-8(1)(2), Room No. 651, 6 th Floor, Aayakar Bhavan, M.K. Rd., Mumbai - 20	M/s Sea Linkers Pvt. Ltd., BPT, Plot No. 107, Darukhana, Quay Street, Mumbai - 400010 PAN: AAHCS5084N	Shri Choudhary Arunkumar Singh	None
ITA NO. 858Mum/2018	2015-16	The Asst. Commissioner of Income Tax, Palghar Circle, Palghar, Aayakar Bhavan, Income Tax Office, BIDCO Road, Palghar, Tal. & Dist. Palghar - 401404	Shri Manoj Bhalchandra Churi, Prop. of M/s R.C. Construction, Flat No. 203, 2 nd Floor, Annapurna Co-Op Hsg. Society, Dattatray Nagar, Boisar, Tal. Palghar, Dist. Palghar - 401502 PAN: AAUPC6742M	Shri Choudhary Arunkumar Singh	None
ITA NO. 887/Mum/2018	2013-14	The Jt. Commissioner of Income Tax (OSD)- 9(2)(1), Room No. 665A, 6 th Floor, Aayakar Bhavan, M.K. Marg, Mumbai - 400020	M/s Baosteel India Co. Pvt. Ltd., 6 th Floor, C & B Square, Chakala Sangam Complex, Andheri Kurla Road, Andheri (E), Mumbai - 59 PAN: AAFCB1748J	Shri Choudhary Arunkumar Singh	None
ITA NO. 860/Mum/2018	2013-14	The A.C.I.T, Circle-11(3)(2), Room No. 427, Aayakar Bhavan, 4 th Floor, M.K. Marg, Mumbai - 400020	M/s Virtuous Share Investment Pvt. Ltd., 4 th Floor, The Eagles Flight Suren Rd., Off Andheri Kurla Road, Andheri (E), Mumbai - 400093 PAN:AAACV2933N	Shri Choudhary Arunkumar Singh	None
ITA NO: 1075/Mum/2018	2012-33	The DCIT, Circle-11(2)(2), Room No. 421, 4 th Floor, Aayakar Bhavan, M.K.	M/s M/s Syncom Formulations (I) Ltd., 7, Niraj Industrial Estate, Off Mahakali Caves Road,	Shri Choudhary Arunkumar Singh	None

		Road, Mumbai - 400020	Andheri (E), Mumbai - 400093 PAN: AAFCS6794R		
ITA NO. 1091/Mum/2018	2014-15	The ACIT 1(3)(2), Room No. 540, 5 th Floor, Aayakar Bhawan, M.K. Road, Mumbai - 400020	M/s Trent Hypermarket Ltd., K. Agarwal Commercial Tower 2, Kohinoor City Kirol Road, Kurla (East), Mumbai - 400070 PAN: AACCT9803D	Shri Choudhary Arunkumar Singh	None
ITA NO. 1090/Mum/2018	2013-14	The ACIT 1(3)(2), Room No. 540, 5 th Floor, Aayakar Bhawan, M.K. Road, Mumbai - 400020	M/s Trent Hypermarket Ltd., K. Agarwal Commercial Tower 2, Kohinoor City Kirol Road, Kurla (East), Mumbai - 400070 PAN: AACCT9803D	Shri Choudhary Arunkumar Singh	None
ITA NO. 1076/Mum/2018	2015-16	The Deputy Commissioner of Income Tax 11(2)(1), Room No. 477, Aayakar Bhavan, M.K. Marg, Mumbai - 400020	M/s Skyway Infra Projects Pvt. Ltd., 301, Gitanjali Arcade, Nehru Road, Vile Parle (East), Mumbai - 400057 PAN: AAMCS3356G	Shri Choudhary Arunkumar Singh	None
ITA No. 1046/Mum/2018	2011-12	The Income Tax Officer- 18(1)(1), Room No. 204, 2 nd Floor, Earnest House, Nariman Point, Mumbai - 400021	M/s Agarwal Textile Industries, Office No. 64, Badam wadi, 333, Kalbadevi Road, Kalbadevi, Mumbai - 400002 PAN: AAQFA2708P	Shri Choudhary Arunkumar Singh	None
ITA NO. 1072/Mum/2018	2011-12	The DCIT, Circle – 11 (2)(2), Room No. 421, 4 th Floor, Aayakar Bhavan, M. K. Road, Mumbai - 400020	M/s Sunjewels Pvt. Ltd., Unit No. 102/103, SDF-IV, S.V. Road, Opp. Pawan Hans, SEEPZ, SEZ, Andheri (E), Mumbai - 400096 PAN: AABCE3519L	Shri Choudhary Arunkumar Singh	Shri Pramod Kumar Parida
ITA NO. 1047/Mum/2018	2012-13	The ITO-18(1)(3), R. No. 203, 2 nd Floor, Earnest House, Nariman Point, Mumbai - 400021	M/s Brightstar Fashion Fabrics, 333, Office No. 6, Badamwadi, Kalbadevi Rd., Mumbai - 400002 PAN: AAJFB3277D	Shri Choudhary Arunkumar Singh	None
ITA NO. 1133Mum/2018	2009-10	The ITO-31(2)(1), R. No. 102, C-13, 1 st Floor, B.K.C., Bandra (E), Mumbai - 51	Shri Jitendra S Mamania, 1309-A, Agarwal Industries S V Road, Jogeshwari (W), Mumbai - 4000102 PAN: ADDPM0623P	Shri Choudhary Arunkumar Singh	None
ITA NO. 1176/Mum/2018	2014-15	The ACIT 13(2)(1), Room No. 146, 1 st Floor, Aayakar Bhavan, M.K. Road, Mumbai - 400020	M/s Sejal Finance Ltd., 173/174, Sejal Encasa, S.V. Road, Kandivali (W), Mumbai - 4000067 PAN: AAJCS4962P	Shri Choudhary Arunkumar Singh	None
ITA NO. 1182/Mum/2018	2014-15	The Income Tax Officer – 15(1)(2), Room No. 15B, Ground Floor, Aayakar Bhavan, M.K. Road, Churchgate, Mumbai - 400020	M/s Everest Sudarshan Pvt. Ltd., Shop No. 13, Runwal Commercial Complex, L.B.S. Road, Mulund (West), Mumbai - 400080 PAN: AABCE6428N	Shri Choudhary Arunkumar Singh	None

Date of Hearing	:	10.08.2018
Date of Pronouncement	:	10.08.2018

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 10.08.2018.

Sd/-

(Shamim Yahya)
Accountant Member

Sd/-

(Ram Lal Negi)
Judicial Member

Mumbai; Dated : 10/08/2018

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

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar)
ITAT, Mumbai