

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

**BEFORE SHRI V. DURGA RAO, HON'BLE JUDICIAL MEMBER &
SHRI D.S. SUNDER SINGH, HON'BLE ACCOUNTANT MEMBER**

**ITA No. 506/VIZ/2017
(Asst. Year : 2012-13)**

- 1 ITO, Ward-1(2), vs. G. Hari Babu,
Vijayawada. D.No. 1-3-68A/2,
Perumalla Kutumba Rao St.,
Vidhyadharapuram,
Vijayawada.

PAN No. AIDPG 1046 K

**ITA No. 216/VIZ/2013
(Asst. Year : 2007-08)**

- 2 ITO, Ward-2(1), Vs. Smt. Nirmala Agarwal,
Vijayawada. Propx : Sri Balaji Sales
Corporation, D.No. 27-10-2A,
Atta Rattaiah Street,
Governorpet, Vijayawada.

PAN No. AADPA 2453 L

**C.O.No.50/VIZ/2018
(Arising out of ITA No. 216/VIZ/2013)
(Asst. Year : 2007-08)**

- 3 Smt. Nirmala Agarwal, Vs. ITO, Ward-2(1),
Propx : Sri Balaji Sales Vijayawada.
Corporation, D.No. 27-10-
2A, Atta Rattaiah Street,
Governorpet, Vijayawada.

PAN No. AADPA 2453 L

**ITA No. 338/VIZ/2016
(Asst. Year : 2010-11)**

- 4 ITO, Ward-1(1), Vs. Sadhu Madhusudana Rao,
Guntur. Wholesale Vegetable Market,
Opp. RTC Bus Stand,
Nandivelugu Road, Guntur.
PAN No. AQOPM 4310 K

**ITA No. 480/VIZ/2017
(Asst. Year : 2010-11)**

- 5 ITO, Ward-5(2), Vs. Makina Varaha Venkata
Visakhapatnam. Madhu Patrudu,
L/R of Makina Annapurna,
D.No. 1-173, Annapurna
Arcade Apartments,
Vuda Colony, P.M. Palem,
Visakhapatnam.
PAN No. APFPM 1072 A

**ITA No. 317/VIZ/2016
(Asst. Year : 2009-10)**

- 6 ITO, Ward-1(3), Vs. Parvathaneni Venkata Ratna
Vijayawada. Kumar, D.No. 6-39,
K.V. Temple Street,
Seetharampuram,
Jaggaihpetta, Krishna Dist.
PAN No. AKDPP 9798 D

**C.O.No. 88/VIZ/2017
(Arising out of ITA No. 317/VIZ/2016)
(Asst. Year : 2009-10)**

- 7 Parvathaneni Venkata Vs. ITO, Ward-1(3),
Ratna Kumar, D.No. 6-39, Vijayawada.
K.V. Temple Street,
Seetharampuram,
Jaggaihpetta, Krishna Dist.
PAN No. AKDPP 9798 D

**ITA No. 168/VIZ/2018
(Asst. Year : 2006-07)**

- 8 ITO, Ward-2(1), Vs. Kothuri Vijaya Bhaskara Rao,
Guntur. Prop. Bhaskar Picture Palace,
Chilakaluripet, Guntur Dist.

PAN No. AAFHK 0799 D

**ITA No. 705/VIZ/2013
(Asst. Year : 2007-08)**

- 9 DCIT, Circle-2(1), Vs. Singaraju Jayakrishna,
Vijayawada. D.No. 21-10-37, 2nd Lane,
Srinagar Colony,
Vijayawada.

PAN No. ASOPS 8331 A

**ITA No. 21/VIZ/2018
(Asst. Year : 2010-11)**

- 10 ITO, Ward-1(2), Vs. Smt. Potturi Satyavathi,
Guntur. D.No. 4-5-29/43, Bapiraju
Street, 3rd Lane, Vidyanagar,
Guntur.

PAN No. AKBPP 3950 D

**C.O.No. 39/VIZ/2018
(Arising out of ITA No. 21/VIZ/2018)
(Asst. Year : 2010-11)**

- 11 Smt. Potturi Satyavathi, ITO, Ward-1(2),
D.No. 4-5-29/43, Guntur.
Bapiraju Street, 3rd Lane,
Vidyanagar,
Guntur.

PAN No. AKBPP 3950 D

ITA No. 99/VIZ/2018
(Asst. Year : 2014-15)

- 12 ACIT, Circle-2(1), Vs. Bolla Brahma Naidu,
Guntur. D.No. 12-13/27/A, 60 Feet
Road, Prakash Nagar,
Narasaraopet, Guntur.

PAN No. AFLPB 1687 C

ITA No. 98/VIZ/2018
(Asst. Year : 2011-12)

- 13 ITO, Ward-2, Vs. Sativalli Srinivasarao,
Srikakulam. Prop. M/s. Sri Krishna Beer
& Wines, Palakonda,
Srikakulam District.

PAN No. CVTPS 0988 K

C.O.No. 42/VIZ/2018
(Arising out of ITA No. 98/VIZ/2018)
(Asst. Year : 2011-12)

- 14 Sativalli Srinivasarao, Vs. ITO, Ward-2,
Prop. M/s. Sri Krishna Beer Srikakulam.
& Wines, Palakonda,
Srikakulam District.

PAN No. CVTPS 0988 K

ITA No. 372/VIZ/2016
(Asst. Year : 2010-11)

- 15 DCIT, Circle-2(1), Vs. Mulpuri Lakshmana Swamy,
Vijayawada. D.No. 12-136,
Ramannagudem, Challapalli
Mandal, Krishna District.

PAN No. AHOPM 7497 A

C.O.No. 06/VIZ/2017
(Arising out of ITA No. 372/VIZ/2016)
(Asst. Year : 2010-11)

- 16 Mulpuri Lakshmana Swamy, Vs. DCIT, Circle-2(1),
D.No. 12-136, Vijayawada.
Ramannagudem, Challapalli
Mandal, Krishna District.

PAN No. AHOPM 7497 A

ITA No. 117/VIZ/2016
(Asst. Year : 2011-12)

- 17 ITO, Ward-3(1), Vs. Venkata Appa Rao
Vijayawada. Jonnalagadda, D.No. 24-1-
66A, Sambamurthy Road,
Vijayawada.

PAN No. AEZPJ 6521 Q

C.O.No. 05/VIZ/2018
(Arising out of ITA No. 117/VIZ/2016)
(Asst. Year : 2011-12)

- 18 Venkata Appa Rao Vs. ITO, Ward-3(1),
Jonnalagadda, D.No. 24-1- Vijayawada.
66A, Sambamurthy Road,
Vijayawada.

PAN No. AEZPJ 6521 Q

ITA No. 50/VIZ/2017
(Asst. Year : 2009-10)

- 19 ITO, Ward-2, Vs. Yadavalli Narasimha Rao,
Tanuku. D.No. 10-3-1/52,
Sri Srinivasa Infrastructures,
Old Town, Tanuku,
West Godavari District.

PAN No. ABUPY 7566 L

C.O.No. 41/VIZ/2018
(Arising out of ITA No. 50/VIZ/2017)
(Asst. Year : 2009-10)

- 20 Yadavalli Narasimha Rao, ITO, Ward-2,
D.No. 10-3-1/52, Tanuku.
Sri Srinivasa Infrastructures,
Old Town, Tanuku,
West Godavari District.

PAN NO. ABUPY 7566 L

ITA No. 177/VIZ/2017
(Asst. Year : 2013-14)

And

ITA No. 77/VIZ/2016
(Asst. Year : 2012-13)

- 21 ITO, Ward-1, Vs. M/s. The Kakateeya Mutually
& Tenali. Aided Thrift And Credit Co-op
22 Society Ltd., D.No. 22-3-4,
Jayaprakash Chowk,
Kothapet, Tenali, Guntur Dist

PAN No. AACAT 1759 J

ITA No. 360/VIZ/2017
(Asst. Year : 2015-16)

- 23 ITO (TDS), Vs. Ravipati Madana Gopala
Rajamahendravaram Swamy, D.No. 29-14-105/1,
Devi Chowk,
Rajamahendravaram.

PAN NO. ABEPR 5389 N

ITA No. 366/VIZ/2016
(Asst. Year : 2010-11)

- 24 ITO, Ward-1, Vs. Mernedi Satyanarayana,
Kakinada. D.No. 3-17-48/5A,
Godariguntla, Kakinada.

PAN No. AGJPM 4250 B

IT(SS)A No. 05/VIZ/2013
(Block Period 01/04/1989 to 17/08/1999)

- 25 DCIT, Circle-2(1), Vs. Smt. Manupati Damayanthi,
Vijayawada. D.No. 59A-10-9, Flat No. 16,
Gurunanak Colony,
Vijayawada.

PAN No. AKWPM 4291 M

ITA No. 265/VIZ/2015
(Asst. Year : 2010-11)

- 26 ITO, Ward-2(1), Vs. Smt. Galidevara Jyothi,
Rajahmundry. D.No. 46-10-38,
Danavaipeta, Rajahmundry.

PAN No. AJWPG 3536 G

ITA No. 162/VIZ/2017
(Asst. Year : 2013-14)

- 27 ITO, Ward-1, Vs. Davuluri Rama Krishna,
Tenali. D.No. 21-6-8,
Satyanarayana Park Road,
Ramalingeswara Pet,
Tenali, Guntur District.

PAN No. ANMPD 2521 Q

ITA No. 552/VIZ/2017
(Asst. Year : 2009-10)

- 28 DCIT, Central Circle, Vs. M/s. HRT Builders,
Vijayawada. D.No. 27-14-56,
Rajagopalachari Street,
Governorpet, Vijayawada.

PAN No. AADFH 8768 D

**ITA No. 42 to 44/VIZ/2018
(Asst. Year : 2008-09 to 2010-11)**

- 29- DCIT, Circle-1, Vs. Smt. Boddeda Nookaratnam,
31 Kakinada. D.No. 4-7-127, Miriyala
Colony, Anakapalle.

PAN NO. AJLPR 6575 R

**ITA No. 320/VIZ/2018
(Asst. Year : 2013-14)**

- 32 ITO, Ward-1, Vs. M/s. Gayatri Enterprises,
Tanuku. D.No. 12-9-16, Kotlavari
Street, Kovvur, W.G. Dist.

PAN No. AAFFG 2189 R

**ITA No. 335/VIZ/2018
(Asst. Year : 2014-15)**

- 33 ACIT, Circle-1, Vs. M/s. The Eluru Co-operative
Eluru. Urban Bank Ltd., 4-1-4,
Canal Road, Agraharam,
Eluru, W.G. District.

PAN No. AAABT 0168 L

**ITA No. 278/VIZ/2018
(Asst. Year : 2013-14)**

- 34 DCIT (Exemptions), Vs. M/s. Sri Venkateswara
Vijayawada. Vedic University,
Rameswaram Building,
Alipiri-Chandragiri Bye-pass
Road, Tirupati.

PAN No. AAAJS 5078 E

ITA No. 297/VIZ/2018
(Asst. Year : 2012-13)

And

ITA No. 298/VIZ/2018
(Asst. Year : 2013-14)

35 ITO, Ward-1, Vs. Alapati Kasi Subrayan,
 - Tanuku. D.No. 2-51/B, Post Office
 36 Street, Duvva, Tanuku
 Mandal, W.G. District.

PAN No. ATYPA 3391 B

C.O.No. 45/VIZ/2018
(Arising out of ITA No. 297/VIZ/2018)
(Asst. Year : 2012-13)

And

C.O.No. 46/VIZ/2018
(Arising out of ITA No. 298/VIZ/2018)
(Asst. Year : 2013-14)

37 Alapati Kasi Subrayan, Vs. ITO, Ward-1,
 - D.No. 2-51/B, Post Office Tanuku.
 38 Street, Duvva, Tanuku
 Mandal, W.G. District.

PAN No. ATYPA 3391 B

ITA No. 317/VIZ/2018
(Asst. Year : 2006-07)

39 ITO (Exemptions), Vs. M/s. Agricultural Market
 Rajahmundry. Committee, Market Yard,
 Polavaram (W.G. District).

PAN No. AAKFA 9125 C

**ITA No. 345 & 346/VIZ/2018
(Asst. Year : 2013-14 & 2014-15)**

40- ITO, Ward-2, Vs. Sri Lakshmi Venkateswara
41 Bhimavaram. Builders & Developers,
Yamunothri Towers, ASR
Nagar, Bhimavaram.

PAN No. ABYFS 6963 R

**C.O.No. 57 & 58/VIZ/2018
(Arising out of ITA No. 345 & 346/VIZ/2018)
(Asst. Year : 2013-14 & 2014-15)**

42 Sri Lakshmi Venkateswara ITO, Ward-2,
- Builders & Developers, Bhimavaram.
43 Yamunothri Towers, ASR
Nagar, Bhimavaram.

PAN No. ABYFS 6963 R

**ITA No. 66/VIZ/2018
(Asst. Year : 2011-12)**

44 ITO, Ward-1(3), Vs. Kattamuri Chandrasekhara
Guntur. Rao, Opp. Veerabhadra
Swamy Temple, Main Road,
Krosuru, Guntur.

PAN No. AHVPK 1737 A

**ITA No. 245/VIZ/2018
(Asst. Year : 2011-12)**

45 ITO, Ward-2(1), Vs. Valluru Sudhakar,
Vijayawada. Prop. Sri Sai Wines,
Plot No. 20, Chandana
Apartments, Vidyuth
Colony, Near Saibaba
Temple, Vijayawada.

PAN No. ADPPV 3340 Q

**ITA No. 136/VIZ/2016
(Asst. Year : 2012-13)**

- 46 ACIT, Circle-1, Vs. M/s. Sri Venkateswara
Kakinada. Exports, D.No. 50-4-6,
Market Street, Kakinada,
E.G. District.

PAN No. ABPFS 2349 E

**C.O.No. 04/VIZ/2017
(Arising out of ITA No. 136/VIZ/2016)
(Asst. Year : 2012-13)**

- 47 M/s. Sri Venkateswara Vs. ACIT, Circle-1,
Exports, D.No. 50-4-6, Kakinada.
Market Street, Kakinada,
E.G. District.

PAN No. ABPFS 2349 E

**ITA No. 122/VIZ/2016
(Asst. Year : 2009-10)**

- 48 ITO, Ward-3(2), Vs. Pattela Srinivasa Rao,
Vijayawada. Prop. M/s. Sri Durga
Restaurant & Bar, # 77-22-
12, Prakash Nagar,
Payakapuram, Vijayawada,
Krishna District.

PAN No. AJGPP 9740 D

**C.O.No. 04/VIZ/2018
(Arising out of ITA No. 122/VIZ/2016)
(Asst. Year : 2009-10)**

- 49 Pattela Srinivasa Rao, ITO, Ward-3(2),
Prop. M/s. Sri Durga Vijayawada.
Restaurant & Bar, # 77-22-12,
Prakash Nagar, Payakapuram,
Vijayawada, Krishna District.

PAN No. AJGPP 9740 D

**ITA No. 52/VIZ/2015
(Asst. Year : 2008-09)**

50 ITO, Ward-2(2), Vs. M/s. Sri Sujatha Dwellings,
Vijayawada. C/o Ch. Satish Babu,
D.No. 32-9-12, B.V. Ratnam
Street, Moghulrajapuram,
Vijayawada.

(Appellant) Vs. PAN No. ABIFS 2351 P
(Respondent)

Assessee by : **Shri G.V.N. Hari** – Advocate.

(ITA No. 52/VIZ/2015)
(ITA No. 136/VIZ/2016 &
C.O.No. 04/VIZ/2017)
(ITA No. 98/VIZ/2018 &
C.O.No. 42/VIZ/2018)
(ITA No. 345 & 346/VIZ/2018
& C.O.No. 57 & 58/VIZ/2018)
(ITA No. 297/VIZ/2018 & ITA
No. 298/VIZ/2018 & C.O.No.
45/VIZ/2018 & C.O.No.46/
VIZ / 2018)
(ITA No. 50/VIZ/2017 &
C.O.No. 41/VIZ/2018)
(ITA No. 21/VIZ/2018 &
C.O.No. 39/VIZ/2018)
(ITA No. 216/VIZ/2013 &
C.O.No.50/VIZ/2018)

Shri Subrahmanyam – FCA

(ITA No. 122/VIZ/2016 &
C.O.No. 04/VIZ/2018)
(ITA No. 245/VIZ/2018)
(ITA No. 552/VIZ/2017)
(ITA No. 265/VIZ/2015)
(ITA No. 117/VIZ/2016 &
C.O.No. 05/VIZ/2018)
(ITA No. 317/VIZ/2016 &
C.O.No. 88/VIZ/2017)

Shri C. Kameswara Rao –CA
(ITA No. 480/VIZ/2017)

Shri I. Kama Sastry – CA
(ITA No. 338/VIZ/2016)

Shri D.L. Narasimha Rao, Adv.
(ITA No. 66/VIZ/2018)
(ITA No. 162/VIZ/2017)
(ITA No. 177/VIZ/2017 &
ITA No. 77/VIZ/2016)

Sri V.Govinda Raju, CA POA filed
(ITANo.366/VIZ/2016)
Sri P.V. Subbarao, FCA POA filed
(IT(SS)A No. 05/VIZ/2013)
Sri K.Siva Rama Kumar, FCA, POA filed
(ITA No. 372/VIZ/2016 &
C.O.No. 06/VIZ/2017)
Sri K. Tirumala Rao, CA, POA filed
(ITA No. 99/VIZ/2018)
Sri B.V.S. Chalapathi Rao, Advocate.
(ITA No. 705/VIZ/2013)
(Sri A.S.R.S.S. Siva Prasad, FCA, POA filed)
(ITA No. 506/VIZ/2017)
(ITA No. 168/VIZ/2018)
(ITA No. 317/VIZ/2018)
(ITA No. 278/VIZ/2018)
(ITA No. 335/VIZ/2018)
(ITA No. 320/VIZ/2018)
(ITA No. 42 to 44/VIZ/2018)
(ITA No. 360/VIZ/2017)

Department By : Shri K.C. Das – Sr.DR

Date of hearing : 10/08/2018.

Date of pronouncement : 21/08/2018.

ORDER**PER BENCH**

The above listed appeals at the instance of the Revenue and the Cross Objections at the instance of the assesseees are directed against the respective impugned orders passed by the respective Id. Commissioner of Income Tax (Appeals) for respective Assessment Years as indicated above.

2. In all the above appeals, the tax effect pertaining to the amount disputed by the Revenue is less than the monetary limit of Rs. 20 lakhs fixed by the CBDT in Circular No. 03/2018, dated 11/07/2018, which is in supersession of its Circular No. 21/2015 dated 10/12/2015, in relation to filing of appeals before the Income Tax Appellate Tribunal. Taking into consideration the above, and also the fact that the CBDT Circular under reference applies retrospectively even to pending appeals, we hold that the above listed appeals filed by the Revenue are not maintainable and liable to be dismissed *in limine*.

3. At the time of hearing, Id. counsel for the assesseees have submitted that they don't want to press the Cross Objections. To this submission, no objection is raised from other side. In view of

the submission made by the assessee's counsel, the Cross objections filed by the assessee are dismissed as not pressed.

4. In the result, the above listed appeals of the Revenue are dismissed and Cross Objections of the assessee are also dismissed as not pressed.

Order Pronounced in open Court on this 21st day of August, 2018.

Sd/-
(D.S. SUNDER SINGH)
Accountant Member

sd/-
(V. DURGA RAO)
Judicial Member

Dated : 21st August, 2018.

vr/-

Copy to:

1. *The Assessee*

1. *G. Hari Babu*
2. *Smt. Nirmala Agarwal*
3. *Sadhu Madhusudana Rao*
4. *Makina Varaha Venkata Madhu Patrudu*
5. *Parvathaneni Venkata Ratna Kumar*
6. *Kothuri Vijaya Bhaskara Rao*
7. *Singaraju Jayakrishna*
8. *Smt. Potturi Satyavathi*
9. *Bolla Brahma Naidu*
10. *Sativalli Srinivasarao*
11. *Mulpuri Lakshmana Swamy*
12. *Venkata Appa Rao Jonnalagadda*
13. *Yadavalli Narasimha Rao*
14. *M/s. The Kakateeya Mutually Aided Thrift And Credit Co-op Society Ltd*
15. *Ravipati Madana Gopala Swamy*
16. *Mernedi Satyanarayana*
17. *Smt. Manupati Damayanthi*
18. *Smt. Galidevara Jyothi*

19. *Davuluri Rama Krishna*
 20. *M/s. HRT Builders*
 21. *Smt. Boddeda Nookaratnam*
 22. *M/s. Gayatri Enterprises*
 23. *M/s. The Eluru Co-operative Urban Bank Ltd*
 24. *M/s. Sri Venkateswara Vedic University*
 25. *Alapati Kasi Subrayan*
 26. *M/s. Agricultural Market Committee*
 27. *Sri Lakshmi Venkateswara Builders & Developers*
 28. *Kattamuri Chandrasekhara Rao*
 29. *Valluru Sudhakar*
 30. *M/s. Sri Venkateswara Exports*
 31. *Pattela Srinivasa Rao*
 32. *M/s. Sri Sujatha Dwellings*
-
2. *The Revenue.*
 3. *The CIT*
 4. *The CIT(A)*
 5. *The D.R., Visakhapatnam.*
 6. *Guard file.*

By order

(VUKKEM RAMBABU)
Sr. Private Secretary,
ITAT, Visakhapatnam.