

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAIPUR BENCH, RAIPUR
BEFORE SHRI R. K. PANDA, ACCOUNTANT MEMBER
AND
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

**ITA Nos.274 & 275/RPR/2014
Assessment Years : 2007-08 & 2008-09**

DCIT, Central Circle, Raipur (CG).	Vs.	Manish Sharma, “Sharma Pariwar”, Gokul Chandrama Mandir Road, Budhapara, Raipur (CG).
		PAN : AOBPS4413A
(Appellant)		(Respondent)

**C.O. Nos.46 & 47/RPR/2015
(In ITA Nos.274 & 275/RPR/2014)
Assessment Years : 2007-08 & 2008-09**

Manish Sharma, “Sharma Pariwar”, Gokul Chandrama Mandir Road, Budhapara, Raipur (CG).	Vs.	DCIT, Central Circle, Raipur (CG).
		PAN : AOBPS4413A
(Appellant)		(Respondent)

**ITA Nos.276 to 279/RPR/2014
Assessment Years : 2008-09, 2009-10, 2011-12 & 2012-13**

DCIT, Central Circle, Raipur (CG).	Vs.	Manoj Sharma, “Panchavati”, Gokul Chandrama Mandir Road, Budhapara, Raipur (CG).
		PAN : ANUPS9548Q
(Appellant)		(Respondent)

C.O. Nos.66 to 69/RPR/2015
(In ITA Nos.276 to 279/RPR/2014)
Assessment Years : 2008-09, 2009-10, 2011-12 & 2012-13

Manoj Sharma, “Panchavati”, Gokul Chandrama Mandir Road, Budhapara, Raipur (CG).	Vs.	DCIT, Central Circle, Raipur (CG).
PAN : ANUPS9548Q		
(Appellant)		(Respondent)

ITA Nos.284 & 285/RPR/2014
Assessment Years : 2010-11 & 2012-13

DCIT, Central Circle, Raipur (CG).	Vs.	Ushadevi Sharma, “Jamnotri”, Gokul Chandrama Mandir Road, Budhapara, Raipur (CG).
		PAN : AJJPS3545C
(Appellant)		(Respondent)

C.O. Nos.52 & 53/RPR/2015
(In ITA Nos.284 & 285/RPR/2014)
Assessment Years : 2010-11 & 2012-13

Ushadevi Sharma, “Jamnotri”, Gokul Chandrama Mandir Road, Budhapara, Raipur (CG).	Vs.	DCIT, Central Circle, Raipur (CG).
PAN : AJJPS3545C		
(Appellant)		(Respondent)

ITA Nos.286 & 287/RPR/2014
Assessment Years : 2011-12 & 2012-13

DCIT, Central Circle, Raipur (CG).	Vs.	Vimladevi Sharma, “Panchavati”, Gokul Chandrama Mandir Road, Budhapara, Raipur (CG).
		PAN : AJJPS3547A
(Appellant)		(Respondent)

C.O. Nos.54 & 55/RPR/2015
(In ITA Nos.286 & 287/RPR/2014)
Assessment Years : 2011-12 & 2012-13

Vimladevi Sharma, “Panchavati”, Gokul Chandrama Mandir Road, Budhapara, Raipur (CG).	Vs.	DCIT, Central Circle, Raipur (CG).
PAN : AJJPS3547A		
(Appellant)		(Respondent)

ITA Nos.306 to 312/RPR/2014
Assessment Years : 2006-07 to 2012-13

DCIT, Central Circle, Raipur (CG).	Vs.	Dinesh Sharma, “Jamnorti”, Gokul Chandrama Mandir Road, Budhapara, Raipur (CG).
		PAN : AKBPS4185R
(Appellant)		(Respondent)

C.O. Nos.59 to 65/RPR/2015
(In ITA Nos.306 to 312/RPR/2014)
Assessment Years : 2006-07 to 2012-13

Dinesh Sharma, “Jamnorti”, Gokul Chandrama Mandir Road, Budhapara, Raipur (CG).	Vs.	DCIT, Central Circle, Raipur (CG).
PAN : AKBPS4185R		
(Appellant)		(Respondent)

ITA Nos.340 to 342/RPR/2014
Assessment Years : 2006-07, 2007-08 & 2012-13

DCIT, Central Circle, Raipur (CG).	Vs.	Sunil Kumar Sharma “Panchavati”, Gokul Chandrama Mandir Road, Budhapara, Raipur (CG).
		PAN : AJJPS3829D
(Appellant)		(Respondent)

C.O. Nos.88 & 89/RPR/2015
(In ITA Nos.340 to 341/RPR/2014)
Assessment Years : 2006-07 & 2007-08

Sunil Kumar Sharma “Panchavati”, Gokul Chandrama Mandir Road, Budhapara, Raipur (CG).	Vs.	DCIT, Central Circle, Raipur (CG).
PAN : AJJPS3829D		
(Appellant)		(Respondent)

ITA No.25/RPR/2016
Assessment Year : 2012-13

ACIT, Central Circle-1, Raipur (CG).	Vs.	Babita Sharma, “Jamnotri”, Gokul Chandrama Mandir Road, Budhapara, Raipur (CG).
		PAN : AJJPS3830J
(Appellant)		(Respondent)

ITA No.26/RPR/2016
Assessment Year : 2012-13

ACIT, Central Circle-1, Raipur (CG).	Vs.	Ranjana Devi Sharam, “Jamnotri”, Gokul Chandrama Mandir Road, Budhapara, Raipur (CG).
		PAN : AJJPS3546H
(Appellant)		(Respondent)

ITA No.27/RPR/2016
Assessment Year : 2012-13

ACIT, Central Circle-1, Raipur (CG).	Vs.	Sangeeta Sharma, “Jamnotri”, Gokul Chandrama Mandir Road, Budhapara, Raipur (CG).
		PAN : AJJPS3827P
(Appellant)		(Respondent)

ITA No.85/RPR/2016
Assessment Year : 2012-13

ACIT, Central Circle-1, Raipur (CG).	Vs.	Vimala Devi Sharma, “Panchvati”, Gokul Chandrama Mandir Road, Budhapara, Raipur (CG).
		PAN : AJJPS3547A
(Appellant)		(Respondent)

ITA No.197/RPR/2016
Assessment Year : 2007-08

ITO, Janjgir Champa.	Vs.	Shri Naval Agrawal, L/H of Satynarayan Agrawal, Naila, dist. Janjgir Champa,
		PAN : ADNPA1227B
(Appellant)		(Respondent)

Department by : Shri P. K. Mishra, CIT(DR)
Assessee by : Shri R. B. Doshi, CA
Date of hearing : 13-08-2018
Date of pronouncement : 13-08-2018

ORDER

PER BENCH :

The above batch of appeals filed by the Revenue are directed against the separate orders of the CIT(A), Raipur (CG) relating to different assessment years as mentioned above. The respective assessees have also filed Cross Objections against the appeals filed by the Revenue. For the sake of

convenience, these were heard together and are being disposed of by this common order.

2. The ld. counsel for the assessee, at the outset, submitted that the tax effect involved in the grounds raised by the Revenue is below Rs.20 lakhs. Therefore, in view of the latest CBDT Circular No.03/2018 [F.No.279/Misc.142/2007-ITJ (Pt)] dated 11th July, 2018 which is applicable even to pending appeals, the appeal filed by the Revenue is not maintainable.

3. The ld. DR on the other hand fairly conceded that the tax effect involved in the grounds raised by the Revenue is admittedly below Rs.20 lakhs.

4. We have heard the rival submissions made by both the sides. It is an admitted fact that the tax effect involved in the grounds raised by the Revenue is less than Rs.20 lakhs in each case. Therefore, in view of the latest CBDT Circular cited (supra) raising the monetary limits for filing of the appeals before the Tribunal which is applicable even to pending appeals, the appeals filed by the Revenue are dismissed.

5. Since all the appeals filed by the Revenue are dismissed the Cross Objections filed by the respective assesseees become infructuous and, therefore, the same are dismissed.

6. In the result, all the appeals filed by the Revenue and the Cross Objections filed by the respective assesseees are dismissed.

Order pronounced in the open Court at the time of hearing itself i.e. on this 13th August, 2018.

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Sd/-
(R. K. PANDA)
ACCOUNTANT MEMBER

Dated: 13-08-2018.

Sujeet

Copy of order to: -

- 1) The Appellant
- 2) The Respondent
- 3) The CIT
- 4) The CIT(A)
- 5) The DR, I.T.A.T., Raipur.

By Order

//True Copy//

Sr. Private Secretary
ITAT, Raipur