

**आयकर अपीलिय अधिकरण, पुणे न्यायपीठ “बी” पुणे में
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH “B”, 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	Asst. Year
1-4	2806 to 2809/PUN/2017	ITO, Ward-2(2), Jalgaon	Shri Vilas Dharma Sandanshiv, Plot No.10B, Surbhi Colony, Near Patwari Colony, Amalner, Dist. Jalgaon – 423 401 PAN :EOAPS3216E	2008-09 2009-10 2012-13 2013-14
5-6	2811 & 2812/PUN/2017	ITO, Ward-2(2), Jalgaon	Smt. Sunita Vilas Sandanshiv, Plot No.10B, Surbhi Colony, Near Patwari Colony, Amalner, Dist. Jalgaon – 423 401 PAN : GGXPS6426R	2008-09 2013-14

अपीलार्थी की ओर से / Appellant (s) by : Shri Pankaj Garg
प्रत्यर्थी की ओर से / Respondent (s) by : None

सुनवाई की तारीख / Date of Hearing : 27.09.2018	घोषणा की तारीख / Date of Pronouncement: 27.09.2018
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आदेश / ORDER

PER BENCH :

The above six appeals by the Revenue relates to two different assessees namely (1) Shri Vilas Dharma Sandanshiv and (2) Smt. Sunita Vilas Sandanshiv. They are filed against respective orders of the Commissioner of Income Tax (Appeals) for the assessment year/s mentioned in the title against the names of the said 02 assessees. The impugned order/s have been passed under different section/s of the Income-tax Act, 1961 (in short 'the Act'). These appeals were heard together and are being disposed of in this composite order.

2. Before us, at the outset, Ld. DR for the Revenue drew our attention to the letter issued by ITO, Ward-2(2), Jalgaon, dated 17-09-2018 for withdrawal of the above six appeals in view of tax effect below less than Rs.20 lakhs. The contents of said letter are common and the same reads as under:

"In view of the approval for withdrawal of appeals from the ITAT was given by the Pr.CIT-2, Nashik vide letter dtd. 21/8/2018, the appeal

before the ITAT in the referred case have been withdrawn in pursuant to CBDT New Delhi's Circular No.3/2018, dtd.11/07/2018. The tax effect in the case is Rs.10,000/-.

However, there is none to represent the assessee. Considering the fact that the effect of withdrawal is in favour of the assessee, we proceed to decide the above appeals on account of low tax effect after hearing the Ld. DR for the Revenue.

3. 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. We find the tax effect in the above six appeals is below Rs.20 lakhs. Therefore, without going into the merits of the issues raised in the captioned appeals, the above six appeals have to be dismissed as "withdrawn" as they are in contravention of the CBDT Circular dated 11-07-2018 (supra).

4. In the result, all the appeals of the Revenue are dismissed.

Order pronounced in open Court on 27th September, 2018.

Sd/-
(विकास अवस्थी /VIKAS AWASTHY)
न्यायिक सदस्य/JUDICIAL MEMBER

Sd/-
(डी. करुणाकरा राव/D. KARUNAKARA RAO)
लेखा सदस्य/ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 27th September, 2018.
Satisb

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT (A)-2, Nashik
4. The Pr.CIT-2, Nashik
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "B" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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