

आयकर अपीलीय अधिकरण “ए” न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH, 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 Number	Name of Appellant	Name of Respondent	Asst. Year
1-2.	288 & 289/PUN/2017	The Asst. Commissioner of Income Tax, Central Circle 1(1), Pune	Dhariwal Industries Ltd. Manikchand House, Plot No.100/101, D Kennedy Road, Behind Hotel Le Meradien, Pune-411 001 PAN : AAACD5896L	2012-13 2013-14
3.	2730/PUN/2017	The Asst. Commissioner of Income Tax, Circle-1, Kolhapur.	Sadashivrao Mandlik Kagal Taluka Sahakari Sakhar Karkhana Ltd. Sadashivnagar, Hamidwada, Kagal. Kolhapur. PAN : AAAAK1300Q	2011-12
4.	427/PUN/2017	The Asst. Commissioner of Income Tax, Circle-12, Pune.	Bhagini Nivedita Co-Operative Bank Limited. 387/388, Narayan Peth, Rashtrabhasha Bhavan, Pune- 411 030 PAN : AAAAB0289K	2013-14
5.	2471/PUN/2017	The Income Tax Officer, Ward 5(2), Pune.	Shri Sandeep Dinkar Potnis, 58, Damodhar Vir Bajiprabhu Sahakar Nagar, Pune-411009 PAN : AHTPP0206F	2013-14
6.	1530/PUN/2017	The Asst. Commissioner of Income Tax, Circle-12, Pune.	Amit Enterprises Joint Venture, 1902, Amit House, Sadashiv Peth, Pune-411 030 PAN : AAAAA5331P	2011-12

7.	2130/PUN/2017	The Dy. Commissioner of Income Tax, Circle-2, Sangli	The Ugar Sugar Works Ltd., Mahaveer Nagar, Dist. Sangli, Pin-416 416. PAN :AAACT7580R	2009-10
8.	121/PUN/2018	The Asst. Commissioner of Income Tax, Circle-6, Pune	M/s. Sharda Erectors Pvt. Ltd. 15-A, 38, Vijaynagar Colony, Pune-411 030 PAN : AACCS6028D	2001-02
9.	773/PUN/2018	The Dy. Commissioner of Income Tax, Central Circle 2(1), Pune.	Mrs. Kanal Sanjay Shah, 732/A, Leela Chambers, Opp. Pushpa Heights, Pune-Satara Road, Pune-411 037 PAN : AZQPS4256F	2012-13

Revenue by : Shri Sanjeev Ghai (For Serial No.1 to 9)

Assessee by : None (For Serial Nos.1-2, 3, 5 to 9)
Mrs. Deepa Khare (For Serial No.4)

सुनवाई की तारीख / Date of Hearing : 16.10.2018

घोषणा की तारीख / Date of Pronouncement : 16.10.2018

आदेश / ORDER

PER BENCH :

These bunch of nine appeals by the Revenue are filed against the respective orders of the Commissioner of Income Tax (Appeals) for the assessment year/s mentioned in the title against the name of each of the said 9 assessees. The impugned order/s have been passed under different section/s of the Income-tax Act, 1961 (in short 'the Act').

2. These bunch of appeals filed by the Revenue relating to different assesseees were heard together and are being disposed of by this consolidated order for the sake of convenience.

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.

4. The learned Departmental Representative furnished a table giving the details of tax effect involved in each of the appeals mentioned in title and has filed separate letters in respect of each of the appeals, all dated 03.10.2018 with a prayer to withdraw the appeals consequent to CBDT Circular dated 11.07.2018 (supra.). The tax effect in the captioned appeals is undisputedly below the monetary limit of Rs.20 lakhs. Without going into the merit of the issues raised in the captioned appeals, we find the adjudication on merits becomes an academic exercise as these bunch of appeals are deemed to be withdrawn/not pressed in accordance with the CBDT Circular dated 11.07.2018 (supra).

Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for restoration of appeal/s with the requisite material indicating that the appeals are protected by the exceptions prescribed in para 10 of the Circular (supra).

5. In conclusion, by applying the CBDT Circular dated 11.07.2018 (supra), the captioned appeals of the Revenue numbering 9 are dismissed as withdrawn/not pressed.

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

Order pronounced on 16th day of October, 2018.

Sd/-	Sd/-
(विकास अवस्थी /VIKAS AWASTHY)	(डी. करुणाकरा राव/D. KARUNAKARA RAO)
न्यायिक सदस्य/JUDICIAL MEMBER	लेखा सदस्य/ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 16th October, 2018.

SB

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

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

// True Copy //

आदेशानुसार / BY ORDER,

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