

आयकर अपीलिय अधिकरण "बी" न्यायपीठ पुणे में ।  
**IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE**

**BEFORE SHRI D. KARUNAKARA RAO, AM  
AND SHRI PARTHA SARATHI CHAUDHURY, JM**

Sl. No.	ITA Nos.	Name of Appellant	Name of Respondent	Asst. Year
1.	61/PUN/2017	ITO, Ward-2(3), Pune.	Savita Mohan Nikam, S.No.68/2, Sangamwadi, Khadki, Pune.  PAN : AESPN7255G	2008-09
2.	63/PUN/2017	ITO, Ward-2(3), Pune.	Late (Shri) Sahadeo Haribhau Nikam, L/H Sahadeo Haribhau Nikam, S.No.68/2, Sangamwadi, Khadki, Pune.  PAN : AHKPN4522D	2008-09
3.	65/PUN/2017	ITO, Ward-2(3), Pune.	Sunil Sahadeo Nikam, S.No.68/2, Sangamwadi, Khadki, Pune.  PAN : AAIPN0184A	2008-09
4.	66/PUN/2017	ITO, Ward-2(3), Pune.	Smt. Shubhangi Balasaheb Nikam, S.No.68/2, Sangamwadi, Khadki, Pune.  PAN : AESPN7256F	2008-09
5.	69/PUN/2017	ITO, Ward-2(3), Pune.	Smt. Aparna Sunil Nikam, S.No.68/2, Sangamwadi, Khadki, Pune.  PAN : AEQPN2209C	2008-09
6.	71/PUN/2017	ITO, Ward-2(3), Pune.	Smt. Subhadra Sahadeo Nikam, S.No.68/2, Sangamwadi, Khadki, Pune.  PAN : AHKPN5889P	2008-09

Revenue by : Shri Pankaj Garg  
Assessee by : None

सुनवाई की तारीख / Date of Hearing : 10.01.2019  
घोषणा की तारीख / Date of Pronouncement : 10.01.2019

**आदेश / ORDER**

**PER BENCH :**

The above six appeals by the Revenue relates to the different assessees.  
They are filed against the respective orders of the Commissioner of Income Tax

(Appeals)-3, Pune for the respective assessment years mentioned in the title against the names of the said assesseees. The impugned orders have been passed u/s 143(3) r.w.s. 147 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 their letter for withdrawal of the above six appeals in view of the tax effect below less than Rs.20 lakhs.

3. However, there is none to represent the assesseees despite the issue of notices by the ITAT. Ld. DR fairly submitted that the said tax effect of the additions disputed got checked before conceding the appeals on the ground of low tax effect. 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.

4. 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 of 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).

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

Order pronounced in open Court on 10<sup>th</sup> January, 2019.

Sd/-

Sd/-

**(PARTHA SARATHI CHAUDHURY)**  
न्यायिक सदस्य/**JUDICIAL MEMBER**

**(D. KARUNAKARA RAO)**  
लेखा सदस्य/**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 10<sup>th</sup> January, 2019  
Sujeet

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

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

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.