

**आयकर अपीलीय अधिकरण न्यायपीठ रायपुर में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL,  
RAIPUR BENCH, RAIPUR**

**BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER  
AND  
DR. MITHA LAL MEENA, ACCOUNTANT MEMBER**

Sl. No.	ITA No./CO No.	Name of Appellant	Name of Respondent	Assessment Year
1.	169/RPR/2016	The Income Tax Officer-2(1), Bilaspur (C.G.)	M/s. Vrindavan Infra Estate Pvt. Ltd., Main Road, Sarkanda, Bilaspur (C.G.) PAN:AADCV5126C	2011-12
2.	190/RPR/2016	The Deputy Commissioner of Income Tax-1(1), Raipur (C.G.)	M/s. Goldbricks Infrastructure Pvt. Ltd. Subhas Road, Ganjpara, Raipur (C.G.) PAN:AACCG8925B	2011-12
3-8	297/RPR/2014 298/RPR/2014 299/RPR/2014 300/RPR/2014 301/RPR/2014 302/RPR/2014	The Deputy Commissioner of Income Tax, Central Circle, Raipur (C.G.)	Shri Brijmohan Sharma, Prop. Rajasthan Medical Store, Rajnandgaon, Residential Address :“Jamnotri”, Gokul Chandrama Road, Budhapara, Raipur (C.G.) PAN :AJGPS0330N	2006-07 2007-08 2008-09 2009-10 2010-11 2011-12

9-14	CO No. 70/RPR/2015 71/RPR/2015 72/RPR/2015 73/RPR/2015 74/RPR/2015 75/RPR/2015	Shri Brijmohan Sharma, Prop. Rajasthan Medical Store, Rajnandgaon, Residential Address :“Jamnotri”, Gokul Chandrama Road, Budhapara, Raipur (C.G.) PAN :AJGPS0330N	The Deputy Commissioner of Income Tax, Central Circle, Raipur (C.G.)	2006-07 2007-08 2008-09 2009-10 2010-11 2011-12
15-17	280/RPR/2014 281/RPR/2014 282/RPR/2014	The Deputy Commissioner of Income Tax, Central Circle, Raipur	Shri Mahesh Sharma, Prop. Sharma Industries, ‘Sharma Pariwar’ Gokulchandrama Mandir Road, Budhapara, Raipur (C.G.) PAN:AJJPS3549Q	2006-07 2008-09 2011-12
18-20	CO.No. 48/RPR/2015 49/RPR/2015 50/RPR/2015	Shri Mahesh Sharma, Prop. Sharma Industries, ‘Sharma Pariwar’ Gokulchandrama Mandir Road, Budhapara, Raipur (C.G.) PAN:AJJPS3549Q	The Deputy Commissioner of Income Tax, Central Circle, Raipur	2006-07 2008-09 2011-12
21.	11/RPR/2017	The Income Tax Officer, Jagdalpur (C.G.)	Shri Rahul Kumar Jain, Prop. M/s. Chhattisgarh Trading Co., Palace Road, Jagdalpur, Dist. Baster (C.G.) PAN:AFXPJ0953M	2007-08

Assessee by : Shri G.S. Agrawal (For Sl. No.1, 2)  
Shri R.B. Doshi ( For Sl. No.3 to 20)  
None (For Sl. No.21)

Revenue by : Shri A.K. Laskar (For Sl. No.1)  
Shri D.K. Jain (For Sl. No.2)  
Shri V.B. Sargar (For Sl. No. 3 to 20)  
Shri Sanjay Kumar (For Sl. No.21)

सुनवाई की तारीख / Date of Hearing : 16.05.2019  
घोषणा की तारीख / Date of Pronouncement : 16.05.2019

### आदेश / ORDER

#### PER BENCH :

These bunch of 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 abovementioned assesseees. The impugned order/s have been passed under different sections of the Income Tax Act, 1961 (in short 'the Act'). The assessee has preferred cross objections against the appeal filed by the Revenue as captioned above in the cause title.

2. These bunch of appeals filed by the Revenue along with the cross objections 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 09.05.2019 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.

5. Both sides heard. On perusal of the facts in both the appeals filed by the Department and the chart (supra) depicting the tax effect, we find undisputedly the total tax effect involved in the present appeals is below Rs.20 lakhs. The CBDT circular No.3/2018 dated 11th July, 2018 raised the monetary limit of tax effect for filing of appeal by the Department before the Tribunal to Rs.20 Lakhs. The circular applies to the pending appeals of the Department before the Tribunal too. Thus, in view of the CBDT circular, we are of the opinion that the present appeals of the

Revenue are liable to be dismissed on account of low tax effect without going into the merits of the case.

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

6. In the result, all the appeals of the Revenue are dismissed.
7. Since all the appeals of the Revenue are dismissed as not-maintainable on account of low tax effect, the cross objections filed by the assessee becomes infructuous and hence, are dismissed.
8. In the combined result, appeals of the Revenue are dismissed and cross objections filed by the assessee are also dismissed.

Order pronounced on 16<sup>th</sup> day of May, 2019.

Sd/-  
**MITHA LAL MEENA**  
**ACCOUNTANT MEMBER**

Sd/-  
**PARTHA SARATHI CHAUDHURY**  
**JUDICIAL MEMBER**

रायपुर/ RAIPUR ; दिनांक / Dated : 16<sup>th</sup> May, 2019.  
SB

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

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

// True Copy //

आदेशानुसार / BY ORDER,

निजी सचिव / Private Secretary  
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur.