

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

**BEFORE SHRI ANIL CHATURVEDI, AM
AND
SHRI PARTHA SARATHI CHAUDHURY, JM**

Sl. No.	ITA No./ CO No.	Name of Appellant	Name of Respondent	Assessment Year
1-4	03 to 06/RPR/2019	Income Tax Officer-3(2), Raipur	Shri Jitendra Kumar Shaw C-208/6, Near Apsara Beauty Parlour, Vallabh Nagar, Raipur (C.G) PAN :AQSPS0096Q	2008-09 to 2011-12
5.	53/RPR/2019	Assistant Commissioner of Income Tax, Circle-1(1), Bilaspur.	M/s. Shriram Care Hospital, Ameri Road, Nehru Nagar, Bilaspur (C.G.) Pin-495 001 PAN:AAWFS4490F	2014-15
6.	30/RPR/2019	Income Tax Officer, Janjgir-Champa (C.G.)	Shri Shri Girwar Agrawal, Near Durga Mandir, Baradwar, Janjgir-Champa (C.G.) PAN:AFJPA5221K	2007-08
7.	237/RPR/2016	Assistant Commissioner of Income Tax, Circle-2, Raipur	M/s. Occuma Construction Co. Sewa Kunj Road, Near Girls College, Raigarh (C.G.) PAN :AABFO3390G	2007-08

8.	CO No. 02/RPR/2017	M/s. Occuma Construction Co. Sewa Kunj Road, Near Girls College, Raigarh (C.G.) PAN:AABFO3390G	Assistant Commissioner of Income Tax, Circle- 2, Raipur	2007-08
9.	55/RPR/2019	Income Tax Officer, Ward-1, Raigarh	Shri Thakur Ram Sahu, Saket, Infront of Axis Bank, Dhimrapur Road, Raigarh (C.G.) PAN:AJFPS7430R	2008-09
10.	CO No. 06/RPR/2019	Shri Thakur Ram Sahu, Saket, Infront of Axis Bank, Dhimrapur Road, Raigarh (C.G.) PAN:AJFPS7430R	Income Tax Officer, Ward-1, Raigarh	2008-09

Assessee by : None (For Sl. No. 1-4, 5, 6)
Shri R.B Doshi (For Sl. No. 7, 8)
Shri S.R. Rao (For Sl. No. 9, 10)

Revenue by : Shri A.K. Laskar (Sl. No.1-4 & 6)
Shri D.K. Jain (For Sl. No.5, 9 &10)
Shri V.B. Sardar (For Sl. No. 7 & 8)

सुनवाई की तारीख / Date of Hearing : 09.05.2019

घोषणा की तारीख / Date of Pronouncement : 09.05.2019

आदेश / ORDER

PER BENCH :

These bunches of ten appeals by the Revenue and cross objections of the assessee in case of different assessees are emanating out of the order of Commissioner of Income-Tax (Appeals) for different assessment years.

2. Before us, at the outset, Ld. A.R. submitted that the appeals of the Revenue needs to be dismissed on account of low tax effect. As far as cross objections at Sl. Nos. 8 and 10 are concerned he submitted that if the Revenue's appeal has dismissed then the assessee's cross objections may be treated as withdrawn.

3. The Ld. D.R. did not object to the aforesaid contention made by the Ld. A.R.

4. We have heard the rival submissions and perused the material available on record. On perusing the grounds of appeal raised by the Revenue, we find that Revenue is aggrieved by the order of Id. CIT(A) in respect of the relief given by him. As per the recent announcement of Central Board of Direct Taxes (CBDT) dated 11.07.2018 (Circular No. 3 of 2018), no Department appeals are to be filed against relief given by Id. CIT(A) before the Income Tax Appellate Tribunal unless the tax effect,

excluding interest, exceeds Rs.20 lakhs. The Circular further states that the instructions will apply retrospectively to the pending appeals also. In the present case, it is an undisputed fact that on the additions which are in dispute in each of the appeals, the tax effect is less than Rs.20 lakhs. In the absence of any material placed on record by the Revenue to demonstrate that the issue in the present appeal is covered by exceptions provided in para 10 of the aforesaid CBDT Circular, we are of the view that the monetary limit prescribed by the instructions of the aforesaid CBDT Circular would be applicable to the present appeal of the Department. We therefore hold the present appeal of Revenue to be not maintainable on account of low tax effect and accordingly dismiss the appeal of Revenue without expressing any opinion on merits of the case. However, in case there is any error in the computation of the tax effect involved or if for any reason, the aforesaid CBDT Circular is not applicable, it would be open to the Revenue to seek revival of the appeal. Thus, the grounds of the Revenue are dismissed in all the appeals.

5. As far as cross objections of assessee at Sl. Nos. 8 and 10 are concerned in view of the submissions of ld. AR the cross objections are dismissed as withdrawn.

6. In the result, all the appeals of Revenue and cross objections of assessee are dismissed.

Order pronounced in open Court after hearing of the appeal on Thursday, the 09th day of May, 2019.

Sd/-
PARTHA SARATHI CHAUDHURY
JUDICIAL MEMBER

Sd/-
ANIL CHATURVEDI
ACCOUNTANT MEMBER

रायपुर/ RAIPUR ; दिनांक / Dated : 09th May, 2019.
RK

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)
4. The CIT
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.

		Date	
1	Draft dictated on	09.05.2019	Sr.PS/PS
2	Draft placed before author	09.05.2019	Sr.PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		