

**आयकर अपीलिय अधिकरण] पुणे न्यायपीठ “बी” पुणे में
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH “B”, PUNE**

**BEFORE MS. SUSHMA CHOWLA, JM AND
SHRI ANIL CHATURVEDI, AM**

| Sl. No. | ITA No. | Name of the Appellant | Name of the Respondent | Asst. Year |
|---------|---------------|---|--|------------|
| 1 | 1809/PUN/2017 | The Income Tax Officer, Ward- 2(3), Pune. | Shri Abhishek Prabhakar Nikam, Sangamwadi, Khadki, Pune – 411003. PAN : AESPN7253A | 2008-09 |
| 2 | 1811/PUN/2017 | The Income Tax Officer, Ward- 2(3), Pune. | Shri Prabhakar Sadashiv Nikam, Sangamwadi, Khadki, Pune – 411003. PAN : AESPN9698D | 2008-09 |
| 3 | 1815/PUN/2017 | The Income Tax Officer, Ward- 2(3), Pune. | Smt. Shraddha Harish Nikam, Sangamwadi, Khadki, Pune – 411003. PAN : AETPN0824L | 2008-09 |
| 4 | 1816/PUN/2017 | The Income Tax Officer, Ward- 2(3), Pune. | Smt. Mangala Prabhakar Nikam, Sangamwadi, Khadki, Pune – 411003. PAN : AESPN7254H | 2008-09 |
| 5 | 1817/PUN/2017 | The Income Tax Officer, Ward- 2(3), Pune. | Shri Harish Prabhakar Nikam, Sangamwadi, Khadki, Pune – 411003. PAN : ADTPN0900G | 2008-09 |
| 6 | 1840/PUN/2017 | The Income Tax Officer, Ward- 2(3), Pune. | Shri Prasad Vijay Nikam, S.No.68/2, Chandrama Bungalow, Sangamwadi, Khadki, Pune – 411003. PAN : AESPN7190Q | 2008-09 |
| 7 | 1842/PUN/2017 | The Income Tax Officer, Ward- 2(3), Pune. | Shri Ajinkya Vijay Nikam, S.No.68/2, Chandrama Bungalow, Sangamwadi, Khadki, Pune – 411003. PAN : AESPN7208M | 2008-09 |
| 8 | 1844/PUN/2017 | The Income Tax Officer, Ward- 2(3), Pune. | Shri Subhash Sadashiv Nikam, S.No.68/2, Chandrama Bungalow, Sangamwadi, Khadki, Pune – 411003. PAN : AESPN7191R | 2008-09 |

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| 9 | 1845/PUN/2017 | The Income Tax Officer, Ward- 2(3), Pune. | Shri Rohit Subhash Nikam, S.No.68/2, Chandrama Bungalow, Sangamwadi, Khadki, Pune – 411003. PAN : AHJPN1715F | 2008-09 |
| 10 | 1846/PUN/2017 | The Income Tax Officer, Ward- 2(3), Pune. | Shri Vikram Subhash Nikam, S.No.68/2, Chandrama Bungalow, Sangamwadi, Khadki, Pune – 411003. PAN : AESPN7184E | 2008-09 |
| 11 | 1848/PUN/2017 | The Income Tax Officer, Ward- 2(3), Pune. | Shri Anil Sadashiv Nikam, S.No.68/2, Chandrama Bungalow, Sangamwadi, Khadki, Pune – 411003. PAN : AERPN4168D | 2008-09 |

Revenue by : Shri Shashank Deogadkar.

Assessee by : Shri B.C. Malakar.

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| सुनवाई की तारीख / Date of Hearing : 13.08.2019 | घोषणा की तारीख / Date of Pronouncement: 19.08.2019 |
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आदेश / ORDER

PER SUSHMA CHOWLA :

This bunch of eleven appeals filed by Revenue are against respective order/s of Commissioner of Income Tax (Appeals) – 3, relating to the assessment year 2008-09 against respective order/s passed under different section/s of the Income-tax Act, 1961 (in short ‘the Act’).

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

3. The Principal Commissioner of Income Tax has filed letter/s withdrawing the appeals filed by Revenue because of low tax effect.

We proceed to decide the present appeals because of low tax effect after hearing both the learned Departmental Representative and learned Authorised Representative.

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. The tax effect in dispute in the captioned appeals is stated to be below the monetary limit of ₹ 20.00 lakhs specified in the CBDT Circular dated 11.07.2018 (supra).

5. Without going into the merit of the issues raised in the captioned appeals, this bunch of appeals are deemed to be withdrawn/not pressed as their filing is in contravention of the CBDT Circular dated 11.07.2018 (supra).

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

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

Order pronounced on this 19th day of August, 2019.

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|--------------------------------|---------------------------------|
| Sd/- | Sd/- |
| (ANIL CHATURVEDI) | (SUSHMA CHOWLA) |
| लेखा सदस्य / ACCOUNTANT MEMBER | न्यायिक सदस्य / JUDICIAL MEMBER |

पुणे Pune; दिनांक Dated : 19th August, 2019.

Yamini

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-3, Pune.
4. The Pr.CIT-2, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" / DR,
ITAT, "B" Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER

// True Copy //

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