

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AGRA BENCH, AGRA**

**BEFORE: SHRI LALIET KUMAR, JUDICIAL MEMBER, AND  
DR. M. L. MEENA, ACCOUNTANT MEMBER**

<b>Sl. No.</b>	<b>ITA No./A.Y.</b>	<b>Appellant</b>	<b>Respondent</b>	<b>PAN/TAN</b>
1.	168/Agr/2017 A.Y.2009-10	ACIT, Circle-3(1), Gwalior.	Smt. Asha Devi Shivhare, Gandhi Nagar, Gwalior.	AGGPS0614Q
2.	291/Agr/2017 A.Y. 2013-14	ACIT Circle-1, Etah	Etah Distt Coop. Bank Etah	AAAAE2782L
3.	412/Agr/2017 A.Y. 2014-15	DCIT Circle-1, Etah	Etah Distt Coop. Bank, Etah	AAAAE2782L
4.	403/Agr/2018 A.Y. 2012-13	ITO (TDS)-II, Agra	Oriental Bank of commerce, Agra	AGRO10100G
5.	404/Agr/2018 A.Y.2013-14	ITO (TDS)-II, Agra	Oriental Bank of commerce, Agra	AGRO10100G
6.	<b>169/Agr/2017 A.Y. 2004-05</b>	<b>ACIT, Circle 3(1), Gwalior.</b>	Shri Praveen Kumar Shivhare, Gwalior.	<b>AQXPS3369R</b>
7.	<b>170/Agr/2017 A.Y. 2007-08</b>	<b>ACIT, Circle 3(1), Gwalior.</b>	Shri Praveen Kumar Shivhare, Gwalior.	<b>AQXPS3369R</b>
8.	<b>171/Agr/2017 A.Y. 2008-09</b>	<b>ACIT, Circle 3(1), Gwalior.</b>	Shri Praveen Kumar Shivhare, Gwalior.	<b>AQXPS3369R</b>
9.	<b>277/Agr/2016 A.Y. 2010-11</b>	<b>ACIT Circle-2(1), Agra.</b>	M/s Shivangi Steels P. Ltd. Agra.	<b>AACCS2121F</b>
10.	<b>294/Agr/2014 A.Y. 2009-10</b>	<b>ACIT, Circle 3(1), Gwalior.</b>	Sh. Chironji Lal Shivhare, Gwalior	<b>ALOPS1252M</b>
11.	<b>189/Agr/2019 A.Y. 2014-15</b>	<b>JCIT (OSD), C.C. Agra.</b>	Sh. Manoj Kumar Goyal, Agra.	<b>ABCPG3816F</b>
12.	<b>332/Agr/2011 A.Y. 2006-07</b>	<b>ACIT, Circle 3(1), Gwalior.</b>	Sh. Naveen Gupta, Gwalior.	<b>ACOPG5406C</b>
13.	<b>333/Agr/2011 A.Y. 2007-08</b>	<b>ACIT, Circle 3(1), Gwalior.</b>	Sh. Naveen Gupta, Gwalior.	<b>ACOPG5406C</b>
14.	<b>334/Agr/2011 A.Y. 2008-09</b>	<b>ACIT, Circle 3(1), Gwalior.</b>	Sh. Naveen Gupta, Gwalior.	<b>ACOPG5406C</b>
15.	<b>179/Agr/2019 A.Y. 2012-13</b>	<b>ACIT, Circle 3(1), Gwalior.</b>	M/s R R Flour Mills Pvt. Ltd Gwalior	<b>AACCR5176N</b>
16.	<b>350/Agr/2017 A.Y. 2012-13</b>	<b>ACIT, Circle 3, Gwalior.</b>	Sh. Ganga Singh Chauhan, Gwalior	<b>ABHFS6828A</b>
17.	<b>465/Agr/2015 A.Y. 2012-13</b>	<b>ACIT, Circle 1, Gwalior.</b>	Sh. Naresh Gupta, Gwalior	<b>AFZPG5710R</b>
18.	<b>158/Agr/2017 A.Y. 2007-08</b>	<b>ITO (AO), Ward 1(5), Aligarh</b>	Sh. Rajendra Singh S/o Sahab Singh Aligarh	<b>COCPS0300D</b>
19.	<b>290/Agr/2015 A.Y. 2010-11</b>	<b>ITO 3(2), Gwalior</b>	Sh. Mohan Agrawal Construction Co. Gwalior	<b>AAMFM3878J</b>
20.	<b>194/Agr/2017 A.Y. 2010-11</b>	<b>ITO-1, Morena,</b>	Sh. Sanjeev Singh Kansana, Morena.	<b>AIGPK8040A</b>
21.	<b>216/Agr/2017 A.Y. 2006-07</b>	<b>ACIT Circle-2, Gwalior</b>	M/s Sabi Motors Gwalior	<b>ABDFS2068J</b>
22.	<b>219/Agr/2017 A.Y. 2011-12</b>	<b>ACIT Circle-2, Gwalior</b>	M/s Sabi Motors Gwalior	<b>ABDFS2068J</b>
23.	<b>320/Agr/2017 A.Y. 2011-12</b>	<b>ITO-1, Morena</b>	Shri Rakesh Goyal, Morena.	<b>AOWPG5772P</b>

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24.	273/Agr/2009 A.Y. 2004-05	ACIT, 4(1), Agra.	M/s T. S. Ice & Cold Storage Pvt. Ltd. Agra.	AACCT1158P
25.	411/Agr/2015 A.Y. 2010-11	DCIT, C.C. Agra.	M/s Sant Lal Build Tech Construction Co. P. Ltd. New Delhi.	AAICS9447E
26.	2765/DEL/2010 A.Y. 2004-05	ACIT Circle 10(1), New Delhi.	M/s Durgesh Block & China Glass Works Ltd. Laxmi Nagar, New Delhi	AAACR1242E
27.	409/Agr/2018 A.Y. 2012-13	DCIT Circle 2(1)(1), Agra.	M/s Chitavalsah Jute Mills Ltd. Agra.	AAACC6834D
28.	766/Agr/2018 A.Y. 2015-16	DCIT 2(2)(1), Firozabad.	M/s Hind Lamps Ltd. Firozabad.	AAACH3973Q
29.	16/Agr/2019 A.Y. 2013-14	DCIT Circle 2(1)(1), Agra.	Sh. Vishwas Khanna L/H Sh. Rajnesh Khanna Agra.	AAWPK9222G
30.	40/Agr/2019 A.Y. 2010-11	ITO, Chhatarpur, M.P.	Sh. Gurucharan Singh, L/H Paramjeet Kaur, Chhatarpur,	ACTPS9078H
31.	41/Agr/2019 A.Y. 2011-12	ITO, Chhatarpur, M.P.	Sh. Gurucharan Singh, L/H Paramjeet Kaur, Chhatarpur,	ACTPS9078H
32.	42/Agr/2019 A.Y. 2012-13	ITO, Chhatarpur, M.P.	Sh. Gurucharan Singh, L/H Paramjeet Kaur, Chhatarpur,	ACTPS9078H
33.	739/Agr/2018 A.Y. 2008-09	ITO -2(3), Gwalior.	M/s Delux Motors, Sanatan Dharam Mandir Gwalior.	AACFD3492R
34.	740/Agr/2018 A.Y. 2013-14	ITO -2(3), Gwalior.	M/s Delux Motors, Sanatan Dharam Mandir Gwalior.	AACFD3492R
35.	692/Agr/2018 A.Y. 2007-08	DCIT, Circle 2(1), Gwalior.	Om Charitable Chikitsa Samiti Gwalior	AAATO1825F
36.	693/Agr/2018 A.Y. 2008-09	DCIT, Circle 2(1), Gwalior.	Om Charitable Chikitsa Samiti Gwalior	AAATO1825F
37.	694/Agr/2018 A.Y. 2009-10	DCIT, Circle 2(1), Gwalior.	Om Charitable Chikitsa Samiti Gwalior	AAATO1825F
38.	144/Agr/2019 A.Y.2013-14	ITO, Ward 2(2), Gwalior	M/s Kiran Enterprises Gwalior	AAFFK3752N
39.	270/Agr/2019 A.Y.2013-14	ITO, 1(1)(3), Agra.	Sh. Ravindra Kumar Tomar, 34 Shivani Dham, Agra.	ADXPT2518G
40.	207/Agr/2019 A.Y. 2014-15	ITO, Ward 2(2)(4), Firozabad	Sh. Shailesh Kumar 3/159 Suhag Nagar, Firozabad.	AYWPK0187E
41.	182/Agr/2019 A.Y. 2012-13	ITO -2(3), Gwalior.	Shyam Mohan Gupta Prop. M/s Ravindra 42.Kumar Rajesh Kumar Gwalior.	ACHPG3955B
42.	254/Agr/2019 A.Y.2012-13	ITO Ward-1(3), Gwalior.	Smt. Priya Sadana, Prop. Sadana Ware House, Dabara	ADFPS3491R
43.	775/Agr/2018 A.Y. 2014-15	DCIT, Circle 2(1), Gwalior.	Prahalad Das Mittal (HUF), Prop M/s Jyoti AbhushanBhandarSheopur Kalan	AAGHP1865C
44.	606/Agra/2018 A.Y. 2012-13	DCIT C.C., Agra	Manish Kumar Goyal, Shahganj, Agra.	AEQPG2320D
45.	608/Agra/2018 A.Y. 2014-15	DCIT C.C., Agra	Manish Kumar Goyal, Shahganj, Agra.	AEQPG2320D
46.	428/Agr/2018 A.Y. 2014-15	ITO, Ward 1(5), Aligarh	Reyazuddin S/o Fazlulwari, C/o N. A. Siddiqui Adv. Aligarh	ABUPR5690Q
47.	434/Agr/2018 A.Y. 2015-16	DCIT (AO) Circle-1(1), Aligarh	Dr. Sunita Varshney, Aligarh.	ABQPV6805M
48.	435/Agr/2018 A.Y. 2015-16	DCIT (AO) Circle-1(1), Aligarh	Dr. Pradeep Varshney, Aligarh.	AAMPV5853E
49.	459/Agr/2018	DCIT Circle-3(1),	M/s Neoteric Construction Ltd.,	AAACN6827D

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	<b>A.Y. 2011-12</b>	<b>Gwalior.</b>	Gwalior	
<b>50.</b>	<b>458/Agr/2018</b> <b>A.Y. 2014-15</b>	<b>DCIT Circle-3(1),</b> <b>Gwalior.</b>	M/s Shri Tirupati Balaji & Co., 1 <sup>st</sup> Floor Patel Nagar Gwalior	<b>ABRFS5699F</b>
<b>51.</b>	<b>452/Agr/2018</b> <b>A.Y. 2010-11</b>	<b>ACIT, Circle-1,</b> <b>Gwalior.</b>	Shri M/s C Nits Developers & Colonizers Green Avenue, Chhatarpur,	<b>AAEFC1545N</b>
<b>52.</b>	<b>453/Agr/2018</b> <b>A.Y. 2011-12</b>	<b>ACIT, Circle-1,</b> <b>Gwalior.</b>	Shri M/s C Nits Developers & Colonizers Green Avenue, Chhatarpur,	<b>AAEFC1545N</b>
<b>53.</b>	<b>704/Agr/2018</b> <b>A.Y. 2013-14</b>	<b>DCIT Circle-3(1),</b> <b>Gwalior.</b>	Shri Gajendra Singh Bhadoriya, Tagore Nagar, Gwalior.	<b>AEDPB2872G</b>
<b>54.</b>	<b>65/Agr/2019</b> <b>A.Y. 2014-15</b>	<b>ITO, Shivpuri</b> <b>M.P.</b>	Shri Anil Kumar Garg Prop. Anil Kumar Devendra Kumar Badarwas, Shivpuri M.P.	<b>AHEPG8595M</b>
<b>55.</b>	<b>84/Agr/2019</b> <b>A.Y. 2014-15</b>	<b>ITO-2(3),</b> <b>Gwalior.</b>	Late Nand Lal Arora L/H Sh. Dheeraj Arora, Nandlal & Company, Gwalior	<b>ABUPA9974G</b>
<b>56.</b>	<b>253/Agr/2019</b> <b>A.Y. 2010-11</b>	<b>ITO, Ward 3(1),</b> <b>Gwalior.</b>	Om Prakash & Sons Kherapati Colony, Gwalior.	<b>AAHO1266L</b>
<b>57.</b>	<b>147/Agr/2019</b> <b>A.Y. 2011-12</b>	<b>DCIT, 2(3)(1),</b> <b>Jhansi.</b>	M/s ZilaSahkari Bank Ltd. Jhansi.	<b>AAALZ0007C</b>
<b>58.</b>	<b>145/Agr/2019</b> <b>A.Y. 2007-08</b>	<b>DCIT Circle-3(1),</b> <b>Gwalior.</b>	<b>Shri Pankaj Arora, Prop M/s</b> <b>Pankaj Road Lines Shivpuri</b>	<b>AESPA1464J</b>
<b>59.</b>	<b>148/Agr/2019</b> <b>A.Y. 2012-13</b>	<b>ITO, 2(3)(1),</b> <b>Jhansi.</b>	Jhansi DugdhUtpadanSahkari Sangh Ltd. Jhansi	<b>AABAJ3144J</b>
<b>60.</b>	<b>196/Agr/2017</b> <b>A.Y. 2013-14</b>	<b>ITO (AO) Ward-</b> <b>1(1), Aligarh</b>	M/s Shri Shankar Ispat P. Ltd. Kasimpur, Aligarh.	<b>AANCS6930P</b>
<b>61.</b>	<b>465/Agr/2017</b> <b>A.Y. 2010-11</b>	<b>DCIT Circle-3(1),</b> <b>Gwalior.</b>	M/s Galaxy Developers, Shiv Sadan, Ghas Mandi Hazira, Gwalior	<b>AAHFG2359M</b>
<b>62.</b>	<b>102/Agr/2018</b> <b>A.Y. 2011-12</b>	<b>ITO (Exemption),</b> <b>Agra.</b>	Vikas Lok Sewa Samiti Friends Colony, Etawah.	<b>AAAAV9650Q</b>
<b>63.</b>	<b>202/Agr/2018</b> <b>A.Y. 2012-13</b>	<b>ITO (AO) Ward-</b> <b>1(1), Aligarh</b>	Sh. Suresh Chandra Yadav, S/o Shri Chandra Pal Singh Yadav, AsadpurKayam, Aligarh,	<b>ABQPY5099J</b>
<b>64.</b>	<b>122/Agr/2016</b> <b>A.Y. 2012-13</b>	<b>ITO (TDS),</b> <b>Aligarh.</b>	The Secretary District Health Society, Aligarh.	<b>AGRD10972D</b>
<b>65.</b>	<b>259/Agr/2018</b> <b>A.Y. 2011-12</b>	<b>DCIT, Circle</b> <b>2(3)(1), Jhansi.</b>	M/s ZilaSahkari Bank Ltd. Jhansi.	<b>AAALZ0007C</b>
<b>66.</b>	<b>378/Agr/2018</b> <b>A.Y. 2012-13</b>	<b>DCIT Circle-3(1),</b> <b>Gwalior.</b>	Sh. Rakesh Sharma, Birla Nagar, Gwalior	<b>AGGPS0523C</b>
<b>67.</b>	<b>274/Agr/2011</b> <b>A.Y.2006-07</b>	<b>ACIT Circle-3(1),</b> <b>Gwalior.</b>	Smt. Rajesh Gupta Laxmi Bai Colony, Gwalior	<b>ACOPG5439M</b>
<b>68.</b>	<b>275/Agr/2011</b> <b>A.Y.2007-08</b>	<b>ACIT Circle-3(1),</b> <b>Gwalior.</b>	Smt. Rajesh Gupta Laxmi Bai Colony, Gwalior	<b>ACOPG5439M</b>
<b>69.</b>	<b>276/Agr/2011</b> <b>A.Y.2008-09</b>	<b>ACIT Circle-3(1),</b> <b>Gwalior.</b>	Smt. Rajesh Gupta Laxmi Bai Colony, Gwalior	<b>ACOPG5439M</b>
<b>70.</b>	<b>384/Agr/2018</b> <b>A.Y. 2010-11</b>	<b>ITO-1(1)(2), Agra.</b>	Sh. Mukesh Kumar Mittal Freeganj, Agra	<b>ACWK4266G</b>
<b>71.</b>	<b>302/Agr/2015</b> <b>A.Y. 2008-09</b>	<b>ACIT 2(1)(1),</b> <b>Agra.</b>	M/s Varun Exports Balkeshwar Road, Agra.	<b>AAFFV2614J</b>
<b>72.</b>	<b>460/Agr/2018</b> <b>A.Y. 2010-11</b>	<b>DCIT Circle-3(1),</b> <b>Gwalior.</b>	Sh. Gulzar Singh Chandhoke, Basant Vihar, Gwalior.	<b>ADXPC7181Q</b>
<b>73.</b>	<b>461/Agr/2018</b> <b>A.Y. 2012-13</b>	<b>DCIT Circle-3(1),</b> <b>Gwalior.</b>	Sh. Gulzar Singh Chandhoke, Basant Vihar, Gwalior.	<b>ADXPC7181Q</b>

Name of Appellant	Sh. Sunil Bajpai, CIT DR
Name of Respondents	Sh. Anurag Sinha, Adv. Sh. Rajendra Sharma, Adv., Sh. Pankaj Gargh, Adv., Sh. Mahesh Agarwal, CA, Sh. Sh. Deependra Mohan, CA. Sh. Gaurav Agarwal, Adv. Sh. NavinGargh, Adv. Sh. Sushil Maheswari, CA

Date of Hearing	13.08.2018
Date of Pronouncement	19.08.2018

### **ORDER**

#### **PER BENCH:**

This bunch of revenue appeals called into question the correctness of the relief granted by the CIT(A) where the tax effect involved in all these appeals does not exceeds Rs. 50,00,000/- in each of these appeals. Therefore, in view of CBDT circular dated 8th August 2019, all these appeals were heard together and disposed of by this consolidated order.

2. Vide CBDT circular dated 8th August 2019, the income tax department has announced its policy decision not to file, or press, the appeals, before this Tribunal, against the appellate orders favourable to the assessee in the cases in which overall tax effect, including surcharge but excluding interest, is Rs 50,00,000 or less. This monetary limit, which was Rs 20,00,000 till 7th August 2019, has been in effect enhanced by almost 2.5 times over the last year, and the relief is retrospective in

nature inasmuch as it not only applies to future appeals but also to the pending appeals.

3. As a step towards management of litigation, the CBDT has decided to further enhance the monetary limits for filing the appeals in income tax cases vide para 3 and Para 5 of the aforesaid circular and thus to remove the agony of uncertainty to the taxpayers who have been successful before the lower appellate authorities. These appeals were heard by this Bench and are being disposed of by this composite order.

4. The Id. Counsel for the assessee Sh. Anurag Sinha and others, referred to the CBDT circular dated 8th August 2019 and demonstrated that as to how the appeals are not maintainable in the light of CBDT Circular and all these appeals are liable to be dismissed as withdrawn.

5. The respondent Id. DR did not oppose the action proposed by the tribunal, in principle, but requested that legitimate interest of revenue authorities be suitably protected so as the appeals which are found not covered by the aforesaid circular are reinstated and decided on merits. He submitted that liberty may be given to point out, upon necessary further verifications, and to seek recall the dismissal of appeals and restoration of the appeals in the cases which are inadvertently included in this bunch of appeals, wherein the tax effect, in terms of the CBDT circular (supra), exceeds Rs 50,00,000. None opposes this prayer; we accept the same. We make it clear that the appellants shall be at liberty to point out the cases which are wrongly

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included in the appeals so summarily dismissed, either owing to wrong computation of tax effect. or owing to such cases being covered by the permissible exceptions, or for any other reason, and we will take appropriate remedial steps in this regard.

6. In the light of the above discussions, and in the light of the CBDT Circular dated 8<sup>th</sup> August,2019 all these appeals, involving tax effect of or less than Rs 50 lakhs, are dismissed as withdrawn.

7. With the above observations, all the 73 appeals filed by the Revenue are dismissed.

**Order pronounced in the open court on 19 /08/2019.**

**Sd/-  
(LalietKumar)  
JUDICIAL MEMBER**

**Sd/-  
(Dr. M.L. Meena)  
ACCOUNTANT MEMBER**

\*AKV\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**Sr. PRIVATE SECRETARY  
ITAT, AGRA**