



आयकर अपीलीय अधिकरण “जी” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“G” BENCH, MUMBAI

माननीय श्री सी. एन. प्रसाद, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI C.N. PRASAD, JM AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

1. आयकरअपील सं./ I.T.A. No.5248/Mum/2017
 (निर्धारण वर्ष / Assessment Year: 2009-10)

DCIT-1(3)(1) Room No.540, 5 th Floor Aaykar Bhavan, M.K. Road Mumbai-400 020.	बनाम/ Vs.	M/s. Shah Granites Private Ltd. 409/410, A-Wing, Master Mind-I, Royal Palms, Mayur Nagar Aarey Milk Colony, Goregaon (E) Mumbai-400 065.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAACS-5241-C		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Chaudhary Arun Kumar Singh - Ld. Sr. DR

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2. आयकरअपील सं./ I.T.A. No.5249/Mum/2017
 (निर्धारण वर्ष / Assessment Year: 2010-11)

DCIT-1(3)(1) Room No.540, 5 th Floor Aaykar Bhavan, M.K. Road Mumbai-400 020.	बनाम/ Vs.	M/s. Shah Granites Private Ltd. 409/410, A-Wing, Master Mind-I, Royal Palms, Mayur Nagar Aarey Milk Colony, Goregaon (E) Mumbai-400 065.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAACS-5241-C		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Chaudhary Arun Kumar Singh - Ld. Sr. DR

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3. आयकरअपील सं./ I.T.A. No.3971/Mum/2018
 (निर्धारण वर्ष / Assessment Year: 2010-11)

ITO -17(3)(4) Room No.123, Aaykar Bhavan M.K. Marg, New Marine Lines	बनाम/ Vs.	M/s. Sunrise Developers Sunbeam Chambers, Gr.Floor New Marine Lines
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Mumbai-400 020.		Mumbai-400 020.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ABCFS-2667-N		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Shri Suchek Anchaliya-Ld. AR
Revenue by	:	Chaudhary Arun Kumar Singh - Ld.Sr.AR

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4. आयकरअपील सं./ I.T.A. No.3972/Mum/2018

(निर्धारण वर्ष / Assessment Year: 2011-12)

ITO -17(3)(4) Room No.123, Aaykar Bhavan M.K. Marg, New Marine Lines Mumbai-400 020.	बनाम/ Vs.	M/s. Sunrise Developers Sunbeam Chambers, Gr.Floor New Marine Lines Mumbai-400 020.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ABCFS-2667-N		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Shri Suchek Anchaliya-Ld. AR
Revenue by	:	Chaudhary Arun Kumar Singh - Ld.Sr.AR

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5. आयकरअपील सं./ I.T.A. No.3973/Mum/2018

(निर्धारण वर्ष / Assessment Year: 2012-13)

ITO -17(3)(4) Room No.123, Aaykar Bhavan M.K. Marg, New Marine Lines Mumbai-400 020.	बनाम/ Vs.	M/s. Sunrise Developers Sunbeam Chambers, Gr.Floor New Marine Lines Mumbai-400 020.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ABCFS-2667-N		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Shri Suchek Anchaliya-Ld. AR
Revenue by	:	Chaudhary Arun Kumar Singh - Ld.Sr.AR

सुनवाई की तारीख/ Date of Hearing	:	21/08/2019
घोषणा की तारीख / Date of Pronouncement	:	21/08/2019



आदेश / ORDER

Per Bench

1. Aforesaid appeals, all by revenue, with respect to different assessee contest separate orders of learned first appellate authority. Since the tax effect in all these appeals is stated to be less than monetary limit of Rs.50 Lacs as prescribed by Central Board of Direct Taxes in its recently issued Circular No.17/2019 dated 08/08/2019 [F.No.279/Misc.142/2007-TTJ(Pt.) Government of India, Ministry of Finance, Department of Revenue], all these appeals are being disposed-off by way of this consolidated order for the sake of convenience & brevity.

2. Upon perusal of appeal folders, *prima facie*, it appears that the tax effect of the quantum additions being contested by the revenue is less than prescribed monetary limit of Rs.50 Lacs and the same is covered by recently issued *low tax effect* Circular No.17/2019 dated 08/08/2019 issued by *Central Board of Direct Taxes [CBDT]*. This recent circular further enhances the monetary limit fixed in earlier Circular No.3 of 2018 dated 11/07/2018 issued by CBDT as amended on 20/08/2018. The Ld. Departmental Representative is unable to point out any exceptions in the appeals as provided in para-10 of Circular no. 3 of 2018 dated 11/07/2018.

3. We have gone through the circular and find that the tax effect of quantum in dispute in each of the appeal is below prescribed limit of Rs.50 Lacs and the assessee stood benefitted by the above circular issued by CBDT wherein the minimum monetary limit for filing the appeals before various appellate authorities have been fixed as under: -



S. No.	Appeals/ SLPs in Income-tax matters	Monetary Limit (Rs.)
1	Before Appellate Tribunal	50.00,000
2	Before High Court	1,00.00,000
3	Before Supreme Court	2,00.00,000

The aforesaid limits, as per *para 13* of the Circular no. 3 of 2018 dated 11/07/2018, applies to pending appeals also. In view of the admitted position, we dismiss all the appeals.

4. At the same time, a liberty is given to revenue to seek recall of any appeal, if at a later stage, it is found that the matter is covered by any exceptions provided in the aforesaid circular or in case the tax effect of the quantum additions as agitated by revenue exceeds the prescribed monetary limit.

5. Resultantly, all the appeals stand dismissed.

Order pronounced in the open court on 21st August, 2019.

Sd/-

(C.N. Prasad)

न्यायिक सदस्य / **Judicial Member**

Sd/-

(Manoj Kumar Aggarwal)

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 21/08/2019

Sr.PS, Jaisy Varghese

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.