

**IN THE INCOME TAX APPELLATE TRIBUNAL  
VISA KHAPATNAM BENCH, VISA KHAPATNAM****BEFORE SHRI V. DURGA RAO, HON'BLE JUDICIAL MEMBER &  
SHRI D.S. SUNDER SINGH, HON'BLE ACCOUNTANT MEMBER****ITA No. 447/VIZ/2018  
(Asst. Year : 2015-16)**ACIT, Circle-2(1),  
Guntur.

vs.

Srinivas Bommidala,  
D.No. 5-87-15/A,  
Lakshmipuram Main Road,  
Guntur.

(Appellant)

PAN No. ADAPB 2985 L  
(Respondent)Appearances byShri D.K. Sonawal, CIT (DR) along with Smt. Suman Malik, Sr.DR for  
the appellants.Shri M.S.Sudharshana Gupta, CA, Shri G.V.N. Hari, Advocate, I. Kama  
Sastry, CA, C. Subrahmanyam, CA, C.V.S. Murthy, CA, D.L. Narasimha  
Rao, Advocate, Shri B.Kirthi Krishna, Advocate & Shri T. Maheswara  
Rao, Advocate for various respondents – as per list enclosed.

Date of hearing : 23/08/2019.

Date of pronouncement : 23/08/2019.

**ORDER****Per Bench:**

These appeals by the revenue and the cross objections by the  
assesseees are directed against the orders of the Commissioner of  
Income Tax (Appeals). Tax effect in all the appeals is less than Rs.50

lakhs, hence, for the sake of convenience, these appeals are clubbed, heard together and a common order is being passed for the sake of convenience as under.

2. The Central Board of Direct Taxes (CBDT) has issued a Circular No.17/2019 on 8<sup>th</sup> August 2019, F.No.279/Misc/M-142/2007-ITJ (Pt.), enhancing the monetary limit for filing appeal before the ITAT/Hon'ble Courts. As per the Circular, the monetary limit for filing appeal before the ITAT by the department is Rs.50.00 lakhs and above. Though the Circular is stated to be effective from the date of issue, the Coordinate Bench of Ahmedabad has considered the issue in I.T.A.No. 1398/Ahd/2004 for the Assessment Year (A.Y.)1998-99 in the case of *Income Tax Officer, Ward-3(2) Vs. Dinesh Madhavlal Patel* and 627 others, dated 14.08.2019 and held that the Circular No. 17/2019 dated 08.08.2019 is applicable for the pending appeals as well as the appeals to be filed in future. Subsequently, the CBDT vide Notification No.279/Misc/M-93/2018-ITJ, dated 20.08.2019 clarified that the revised monetary limits mentioned in Circular No.17/2019 are applicable to all pending appeals also. Therefore, the appeals filed by the department with tax effect of Rs.50.00 lakhs and below are not maintainable and accordingly dismissed as withdrawn. However, the

department is free to file Miscellaneous Application which will be considered by the ITAT recalling the order in the following cases:

- (i) In which it can be demonstrated that the appeals are covered by exceptions; and
- (ii) Which are inadvertently included in the bunch of appeals, where the tax effect in terms of CBDT Circular exceeds Rs.50,00,000/-.

3. In the result, appeals of the revenue are dismissed as withdrawn and the cross objections of the assessee are dismissed as infructuous.

Order pronounced in the open court on 23<sup>rd</sup> August, 2019.

Sd/-  
**(D.S. SUNDER SINGH)**  
**Accountant Member**

sd/-  
**(V. DURGA RAO)**  
**Judicial Member**

**Dated: 23<sup>rd</sup> August, 2019.**

**vr/-**

*Copy to:*

- |                         |                        |
|-------------------------|------------------------|
| 1. <i>The Assessee.</i> | 2. <i>The Revenue.</i> |
| 3. <i>The CIT</i>       | 4. <i>The CIT(A)</i>   |
| 5. <i>The D.R.</i>      | 6. <i>Guard file.</i>  |

By order

Sr. Private Secretary,  
ITAT, Visakhapatnam.

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

S. No.	ITA/IT(SS)A No.	A.Y.	Name of the Appellant	Name of the Respondent	PAN	Name of AR (Shri/Kum/Smt.)
<b>Annexure-1</b>						
1	2	3	4	5	6	7
1	ITA 338/VIZ/2019	2014-15	ITO, Ward-1, Guntur	Yetchuri Lakshmi Kantha Rao	AAOPI 2776 P	Sri G.V.N. Hari
2	C.O.100/VIZ/2019	2014-15	Yetchuri Lakshmi Kantha Rao	ITO, Ward-1, Guntur	AAOPI 2776 P	-do-
3	ITA 483/VIZ/2019	2014-15	ACIT, Circle-4(1), Visakhapatnam	M/s. Srivalli Shipping & Tranport Pvt. Ltd.,	AAPCS 7844 G	-do-
4	C.O.112/VIZ/2019	2014-15	M/s. Srivalli Shipping & Tranport Pvt. Ltd.,	ACIT, Circle-4(1), Visakhapatnam	AAPCS 7844 G	-do-
5	ITA 486/VIZ/2019	2014-15	ACIT, Circle-1, Kakinada	Sri Ramalingeswara Modern Rice Mill	AAIFS 4405 P	-do-
6	ITA 489/VIZ/2019	2008-09	ITO, Ward-3(2), Visakhapatnam	Potluri Phanendra Babu	AGSPP 7638 K	-do-
7	C.O.115/VIZ/2019	2008-09	Potluri Phanendra Babu	ITO, Ward-3(2), Visakhapatnam	AGSPP 7638 K	-do-
8	ITA 490/VIZ/2019	2009-10	ITO, Ward-3(2), Visakhapatnam	Potluri Phanendra Babu	AGSPP 7638 K	-do-
9	C.O.116/VIZ/2019	2009-10	Potluri Phanendra Babu	ITO, Ward-3(2), Visakhapatnam	AGSPP 7638 K	-do-
10	ITA 496/VIZ/2019	2012-13	DCIT, Circle-1(1), Visakhapatnam	M/s. VPT Cargo Handling Division (Traffic Department) Employees Co-op Credit Society Ltd.,	AAATT 8098 D	-do-
11	C.O.117/VIZ/2019	2012-13	M/s. VPT Cargo Handling Division (Traffic Department) Employees Co-op	DCIT, Circle-1(1), Visakhapatnam	AAATT 8098 D	-do-

Sd/-

D.S. SUNDER SINGH  
Accountant Member

1 of 8  
Tax effect < 50 Lakhs

sd/-

V. DURGA RAO  
Judicial Member

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

S. No.	ITA/IT(SS)A No.	A.Y.	Name of the Appellant	Name of the Respondent	PAN	Name of AR (Shri/Kum/Smt.)
<b>Annexure-1</b>						
1	2	3	4	5	6	7
			Credit Society Ltd.,			
12	ITA 498/VIZ/2019	2011-12	ACIT, Circle-3(1), Visakhapatnam	Rajendra Bhararia	AFZPB 9622 B	-do-
13	ITA 456/VIZ/2019	2015-16	DCIT, Circle-1(1), Visakhapatnam	Pattabhi Rama Rao Chilukuri	AALPC 0918 Q	-do-
14	C.O.114/VIZ/2019	2015-16	Pattabhi Rama Rao Chilukuri	DCIT, Circle-1(1), Visakhapatnam	AALPC 0918 Q	-do-
15	ITA 361/VIZ/2019	2013-14	ACIT, Circle-3(1), Vijayawada	M/s. Madhava Hi-Tech Cold Storage Pvt. Ltd.	AADCM 6649 R	-do-
16	ITA 50/VIZ/2019	2011-12	ACIT, Circle-2(1), Guntur.	Kovelamudi Ravindra	ALUPK 3128 L	-do-
17	C.O. 48/VIZ/2019	2011-12	Kovelamudi Ravindra	ACIT, Circle-2(1), Guntur.	ALUPK 3128 L	-do-
18	ITA 430/VIZ/2019	2013-14	ACIT, Circle-2(1), Rajahmundry	M/s. Prabhat Infratech	AAMFP 4586 E	-do-
19	ITA 431/VIZ/2019	2014-15	ACIT, Circle-2(1), Rajahmundry	M/s. Prabhat Infratech	AAMFP 4586 E	-do-
20	ITA 399/VIZ/2019	2015-16	ITO, Ward-1, Tuni	Smt. Velugu Devi	ARHPV 9219 J	-do-
21	C.O. 120/VIZ/2019	2015-16	Smt. Velugu Devi	ITO, Ward-1, Tuni	ARHPV 9219 J	-do-
22	ITA 296/VIZ/2017	2013-14	ACIT, Central Circle-2, Visakhapatnam	M/s. Anil Neerukonda Educational Society	AAATA 6417 D	-do-
23	C.O. 61/VIZ/2017	2013-14	M/s. Anil Neerukonda Educational Society	ACIT, Central Circle-2, Visakhapatnam	AAATA 6417 D	-do-
24	ITA 559/VIZ/2018	2011-12	DCIT, Central Circle-2, Guntur	Sangam Naga Raja	DBNPS 2641 E	-do-
25	C.O. 10/VIZ/2019	2011-12	Sangam Naga Raja	DCIT, Central Circle-2,	DBNPS 2641 E	-do-

Sd/-

D.S. SUNDER SINGH  
Accountant Member

2 of 8

Tax effect < 50 Lakhs

sd/-

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S. No.	ITA/IT(SS)A No.	A.Y.	Name of the Appellant	Name of the Respondent	PAN	Name of AR (Shri/Kum/Smt.)
<b>Annexure-1</b>						
1	2	3	4	5	6	7
				Guntur		
26	ITA 514/VIZ/2018	2013-14	DCIT, Circle-4(1), Visakhapatnam	Pawan Kumar Gupta	AFDPG 9686 G	-do-
27	C.O. 02/VIZ/2019	2013-14	Pawan Kumar Gupta	DCIT, Circle-4(1), Visakhapatnam	AFDPG 9686 G	-do-
28	ITA 515/VIZ/2018	2013-14	DCIT, Circle-4(1), Visakhapatnam	Naveen Gupta	AFFPG 4085 D	-do-
29	C.O. 03/VIZ/2019	2013-14	Naveen Gupta	DCIT, Circle-4(1), Visakhapatnam	AFFPG 4085 D	-do-
30	ITA 440/VIZ/2016	2007-08	ITO, Ward-2(1) Guntur	Gundiga Jojappa	ARZPG 5311 Q	-do-
31	C.O. 33/VIZ/2019	2007-08	Gundiga Jojappa	ITO, Ward-2(1) Guntur	ARZPG 5311 Q	-do-
32	ITA 448/VIZ/2019	2011-12	ITO, Ward-3(3), Visakhapatnam	Radhika Krishna Boppana	AHBPB 1438 R	-do-
33	C.O. 113/VIZ/2019	2011-12	Radhika Krishna Boppana	ITO, Ward-3(3), Visakhapatnam	AHBPB 1438 R	-do-
34	ITA 437/VIZ/2019	2015-16	DCIT, Central Circle-2, Guntur	Smt. Vanukuri Madhavi	AEKPV 4087 Q	Sri I.Kama Sastry
35	ITA 438/VIZ/2019	2015-16	DCIT, Central Circle-2, Guntur	Smt. Kunduru Sita	EHVPS 6928 F	-do-
36	ITA 440/VIZ/2019	2016-17	DCIT, Central Circle-2, Guntur	Smt. Madana Sumathi	AQJPM 0268 P	-do-
37	ITA 439/VIZ/2019	2015-16	DCIT, Central Circle-2, Guntur	Smt. Madana Sumathi	AQJPM 0268 P	-do-

Sd/-

D.S. SUNDER SINGH  
Accountant Member

3 of 8  
Tax effect < 50 Lakhs

sd/-

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S. No.	ITA/IT(SS)A No.	A.Y.	Name of the Appellant	Name of the Respondent	PAN	Name of AR (Shri/Kum/Smt.)
<b>Annexure-1</b>						
1	2	3	4	5	6	7
38	ITA 441/VIZ/2019	2015-16	DCIT, Central Circle-2, Guntur	Madana Nagi Reddy	AVOPM 7652 D	-do-
39	ITA 442/VIZ/2019	2016-17	DCIT, Central Circle-2, Guntur	Madana Nagi Reddy	AVOPM 7652 D	-do-
40	ITA 443/VIZ/2019	2015-16	DCIT, Central Circle-2, Guntur	Madana Veera Reddy	CNPPM 4412 G	-do-
41	ITA 329/VIZ/2019	2013-14	DCIT, Circle-1(1), Guntur	M/s. BKV Industries Ltd.	AACCB 3364 P	-do-
42	ITA 30/VIZ/2019	2010-11	ITO, Ward-2(2), Guntur.	Smt. Peddi Sarada Devi	AORPP 0232 N	-do-
43	ITA 425/VIZ/2019	2012-13	DCIT, Central Circle-1, Rajahmundry	Sri Koundinya Educational Society	AAAAC 1442 R	Sri C.Subrahmanyam
44	ITA 426/VIZ/2019	2013-14	DCIT, Central Circle-1, Rajahmundry	Sri Koundinya Educational Society	AAAAC 1442 R	-do-
45	ITA 156/VIZ/2019	2014-15	ACIT, Circle-2(1), Vijayawada	M/s. Swarna Constructions	AAYFS 3636 G	-do-
46	C.O.110/VIZ/2019	2014-15	M/s. Swarna Constructions	ACIT, Circle-2(1), Vijayawada	AAYFS 3636 G	-do-
47	ITA 377/VIZ/2018	2013-14	ITO (Exemptions), Rajahmundry	M/s. The Independent Full Gospel Churches.	AAATT 9864 F	-do-
48	C.O.118/VIZ/2018	2013-14	M/s. The Independent Full Gospel Churches.	ITO (Exemptions), Rajahmundry	AAATT 9864 F	-do-
49	ITA 459/VIZ/2019	2015-16	ACIT, Circle-3(1), Visakhapatnam	M/s. Bhaskar Poultry	AADFB 6605 K	-do-
50	ITA 427/VIZ/2019	2013-14	DCIT, Central Circle-1, Rajahmundry	Sri Chaitanya Educational Society	AABAS 4398 D	None
51	ITA 502/VIZ/2019	2005-06	ACIT, Circle-2(1),	Swatantra Cancer	AAFCS 3458 Q	-do-

Sd/-

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Accountant Member

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Tax effect < 50 Lakhs

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<b>Annexure-1</b>						
1	2	3	4	5	6	7
			Rajahmundry	Hospital & Research Centre P. Ltd.		
52	ITA 507/VIZ/2019	2015-16	DCIT, Circle-1(1), Guntur	Chukkapalli Mallikarjuna	ACNPC 9354 J	-do-
53	ITA 432/VIZ/2019	2013-14	ITO, Ward-1, Tenali	Amarchand Devarajji	ABLPD 1646 H	-do-
54	ITA 435/VIZ/2019	2015-16	ITO (Exemption), Guntur	M/s. Evangelical Association for Revival Education	AAAAE 1433 E	-do-
55	ITA 46/VIZ/2019	2014-15	ITO, Ward-1(3), Guntur	Singamsetty Rama Krishna	AIXPS 0848 K	-do-
56	ITA 91/VIZ/2018	2013-14	DCIT (Exemptions), Vijayawada	M/s. Bharath Reddy Educational Society	AAAAB 8438 Q	-do-
57	C.O. 84/VIZ/2019	201314	M/s. Bharath Reddy Educational Society	DCIT (Exemptions), Vijayawada	AAAAB 8438 Q	-do-
58	ITA 360/VIZ/2019	2012-13	ACIT, Circle-2(1), Rajamahendravaram	M/s. The Aryapuram Co-op Urban Bank Ltd.,	AAATT 8099 C	-do-
59	C.O.111/VIZ/2019	2012-13	M/s. The Aryapuram Co-op Urban Bank Ltd.,	ACIT, Circle-2(1), Rajamahendravaram	AAATT 8099 C	-do-
60	ITA 461/VIZ/2019	2008-09	ACIT, Circle-3(1) Visakhapatnam	Patchava Srinivas Babu	AGIPP 2022 K	-do-
61	ITA 375/VIZ/2019	2010-11	ITO, Ward-1, Machilipatnam	Chennu Bhaskara Rao	AGFPC 1741 H	-do-
62	ITA 422/VIZ/2019	2014-15	ITO, Ward-2, Bhimavaram	MHM Fish Trading Company	AAUFM 3198 F	-do-
63	ITA 402/VIZ/2019	2013-14	ITO, Ward-1(4),	Sridhar Garuda	AHAPG 0689 C	-do-

Sd/-

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Accountant Member

5 of 8  
Tax effect < 50 Lakhs

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<b>Annexure-1</b>						
1	2	3	4	5	6	7
			Visakhapatnam			
64	ITA 481/VIZ/2019	2014-15	ITO, Ward-2, Vizianagaram	M/s. Facor Alloys Ltd.	AAACG 8101 C	Sri C.V.S. Murthy
65	ITA 482/VIZ/2019	2015-16	ITO, Ward-2, Vizianagaram	M/s. Facor Alloys Ltd.	AAACG 8101 C	-do-
66	ITA 201/VIZ/2016	2012-13	JCIT, Circle-2(1), Vijayawada	M/s. Sri Kanaka Durga Projects	AAPFS 4216 K	Sri D.L. Narasimha Rao
67	ITA 89/VIZ/2017	2009-10	ACIT, Central Circle-2, Visakhapatnam	Sri Badigantla Srinivasa Rao	AFKPB 2606 Q	-do-
68	ITA 90/VIZ/2017	2010-11	ACIT, Central Circle-2, Visakhapatnam	Sri Badigantla Srinivasa Rao	AFKPB 2606 Q	-do-
69	ITA 45/VIZ/2019	2010-11	DCIT, Central Circle-2, Visakhapatnam	B. Srinivasa Rao	AFKPB 2606 Q	-do-
70	ITA 350/VIZ/2018	2015-16	ITO, Ward-1, Tenali	M/s. Kakateeya Mutually Aided Thrift & Credit Co-op Society Ltd.,	AACAT 1759 J	-do-
71	C.O. 99/VIZ/2019	2015-16	M/s. Kakateeya Mutually Aided Thrift & Credit Co-op Society Ltd.,	ITO, Ward-1, Tenali	AACAT 1759 J	-do-
72	ITA 568/VIZ/2018	2014-15	ITO, Ward-1, Tenali	M/s. Kakateeya Mutually Aided Thrift & Credit Co-op Society Ltd.,	AACAT 1759 J	-do-
73	C.O. 20/VIZ/2019	2014-15	M/s. Kakateeya Mutually Aided Thrift &	ITO, Ward-1, Tenali	AACAT 1759 J	-do-

Sd/-

D.S. SUNDER SINGH  
Accountant Member

6 of 8  
Tax effect < 50 Lakhs

sd/-

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S. No.	ITA/IT(SS)A No.	A.Y.	Name of the Appellant	Name of the Respondent	PAN	Name of AR (Shri/Kum/Smt.)
<b>Annexure-1</b>						
1	2	3	4	5	6	7
			Credit Co-op Society Ltd.,			
74	IT(IT)A 155/VIZ/19	2011-12	DCIT(IT), Visakhapatnam	Smt. Lakshmi Roop Latha Vadlamudi	AZGPV 3373 E	Sri B. Kirthi Krishna
75	ITA 519/VIZ/2017	2010-11	DCIT, Central Circle, Vijayawada	Gurram Govardhan Rao	AHDPG 7438 E	None
76	C.O. 34/VIZ/2018	2010-11	Gurram Govardhan Rao	DCIT, Central Circle, Vijayawada	AHDPG 7438 E	-do-
77	ITA 520/VIZ/2017	2011-12	DCIT, Central Circle, Vijayawada	Gurram Govardhan Rao	AHDPG 7438 E	-do-
78	C.O. 35/VIZ/2018	2011-12	Gurram Govardhan Rao	DCIT, Central Circle, Vijayawada	AHDPG 7438 E	-do-
79	ITA 521/VIZ/2017	2012-13	DCIT, Central Circle, Vijayawada	Gurram Govardhan Rao	AHDPG 7438 E	-do-
80	C.O. 36/VIZ/2017	2012-13	Gurram Govardhan Rao	DCIT, Central Circle, Vijayawada	AHDPG 7438 E	-do-
81	ITA 522/VIZ/2017	2013-14	DCIT, Central Circle, Vijayawada	Gurram Govardhan Rao	AHDPG 7438 E	-do-
82	C.O. 37/VIZ/2017	2013-14	Gurram Govardhan Rao	DCIT, Central Circle, Vijayawada	AHDPG 7438 E	-do-
83	ITA 523/VIZ/2017	2014-15	DCIT, Central Circle, Vijayawada	Gurram Govardhan Rao	AHDPG 7438 E	-do-
84	C.O. 38/VIZ/2017	2014-15	Gurram Govardhan Rao	DCIT, Central Circle, Vijayawada	AHDPG 7438 E	-do-
85	ITA 400/VIZ/2019	2012-13	ACIT, Circle-4(1), Visakhapatnam	Dharmana Sasidhar	AEUPD 0044 D	Sri C.V.S. Murthy
86	ITA 19/VIZ/2013	2006-07	ACIT, Circle-1(1),	Sri Sai Enterprises	AATFS 6047 E	Sri T. Maheswara

Sd/-

D.S. SUNDER SINGH  
Accountant Member

7 of 8  
Tax effect < 50 Lakhs

sd/-

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S. No.	ITA/IT(SS)A No.	A.Y.	Name of the Appellant	Name of the Respondent	PAN	Name of AR (Shri/Kum/Smt.)
<b>Annexure-1</b>						
1	2	3	4	5	6	7
			Vijayawada			Rao
87	ITA 225/VIZ/2017	2012-13	ACIT, Circle-2(1), Guntur	Sree Jayalakshmi Power Corporation Ltd	AAFCS 5063 H	None
88	ITA 485/VIZ/2019	2002-03	ITO, Ward-3, Srikakulam	Sri Lakshmi Polypacks Pvt. Ltd.	AADCS 1181 J	None

Sd/-  
D.S. SUNDER SINGH  
Accountant Member

8 of 8  
Tax effect < 50 Lakhs

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