

IN THE INCOME TAX APPELLATE TRIBUNAL, GAUHATI BENCH,  
E- COURT AT KOLKATA

[Before Hon'ble Shri S.S. Godara, JM & Shri M.Balaganesh, AM ]

**I.T.A No. 188/Gau/2018 A.Y 2014-15**

**D.C.I.T, Circle-Imphal**  
Circle-Imphal, Old  
Lambulane, Jail Road,  
Imphal, Manipur-795001

-vs-

**Smt. Suman Agarwal**  
[PAN: ABZPA0347A]  
C/o Vipin Traders,  
Thangal Bazar, Imphal,  
Manipur-795001  
(Respondent)

(Appellant)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : Shri Amit Goenka, Advocate

**I.T.A No. 176/Gau/2018 A.Y 2013-14**

**A.C.I.T, Circle-3,Guwahati**  
Guwahati, Room No. 714,  
7<sup>th</sup> Fl., Aaykar Bhawan,  
G.S Road, Guwahati-781005

-vs-

**M/s. Excel Energy Resources**  
P.Ltd.PAN: AABCE 7189C  
RGB Road, By Lane-1, Guwahati  
781 005  
(Respondent)

(Appellant)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : Shri Uttam Kr.Borthkur, Advocate

**I.T.A No. 74/Gau/2018 A.Y 2015-16**

**D.C.I.T, Circle-Imphal**  
O/o the JCIT, Range-Imphal  
Old Lambulane, Jail Road,  
Imphal, Manipur-795001

-vs-

**M/s. Babina Healthcare &**  
Hospitality Industries P.Ltd  
PAN AADCB 4009N  
90A Kabo Leikai  
The Classic Hotel, Imphal  
Manipur-795001.

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : None

**I.T.A No. 244/Gau/2018 A.Y 2012-13**

**A.C.I.T, Circle-3,Guwahati**  
Guwahati, Room No. 714,  
7<sup>th</sup> Fl., Aaykar Bhawan,  
G.S Road, Guwahtati-781005  
(Appellant)

-vs-

**M/s. Chetna Realtors P.Ltd**  
PAN: AADCC6694C  
3<sup>rd</sup> Fl., Anil Plaza, G.S Rd.  
Guwahtati-781005  
(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : Shri Somnath Ghosh, Advocate, Id. AR

**I.T.A No. 299/Gau/2018 A.Y 2014-15**

**A.C.I.T, Circle-Imphal**  
Cir- Tinsukia, Aaykar Bhawan  
, Bordoloi Nagar, Tinsukia  
786125  
(Appellant)

-vs-

**M/s. Assam Electricals**  
Laipuli, P.O Panitola  
Tinsukia 786183  
(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : None

**I.T.A No. 65/Gau/2018 A.Y 2012-13**

**D.C.I.T, Circle-3,Guwahati**  
Guwahati,  
7<sup>th</sup> Fl., Aaykar Bhawan,  
G.S Road, Guwahtati-781005  
(Appellant)

-vs-

**Shri Apurba Lahkar**  
PAN: AATPL 3058Q  
House No. 20, Brindban Path.  
Rupnagar, Guwahtati-781032  
(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : Shri J.P Gupta, FCA, Id.AR

**I.T.A No. 11/Gau/2018 A.Y 2010-11**

**A.C.I.T, Circle-1, C.R Building** -vs-  
Dibrugarh-786003,  
7<sup>th</sup> Fl., Aaykar Bhawan,  
G.S Road, Guwahtati-781005  
(Appellant)

**Dr. N. Sahewalla & Co.P.Ltd**  
PAN: AAACD7586P  
Bordoloi Avenue, AMC Rd.,  
Dibrugarh  
(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : Shri Sanjoy Moden, FCA, Id.AR

**I.T.A No. 371/Gau/2018 A.Y 2014-15**

**I.T.O Ward 2(2),Guwahati**  
Room No. 517, 5<sup>th</sup> Fl.,,  
Aaykar Bhawan,  
Christian Basti,G.S Road,  
Guwahtati-781005  
(Appellant)

-vs-

**M/s. Shurbarambh Trading P.Ltd**  
PAN: AAICS 1121P  
H.M Tower, 1<sup>st</sup> Fl. Pan Bazar  
Guwahati- 781 001.

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : Shri Somnath Ghosh, Advocate, Id.AR

**I.T.A No. 209/Gau/2017 A.Y 2011-12**

**D.C.I.T, Circle-2,**  
Aaykar Bhawan, 5<sup>th</sup> Fl.,  
Christian Basti,  
Guwahati-781 005.  
(Appellant)

-vs-

**Shri MotilalApurba Lahkar**  
5<sup>th</sup> Fl., Radha Krishna Aptt.Road  
Sarani Road, Ananda Nagar,  
Guwahtati-781012  
(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : Shri Anil Agarwal,FCA, Id.AR

**I.T.A No. 231/Gau/2018 A.Y 2007-08**

**I.T.O., Ward 4(2),Guwahati**  
Guwahati,  
5<sup>th</sup> Fl., Aaykar Bhawan,  
G.S Road, Guwahtati-05  
(Appellant)

-vs-

**M/s. Kishlay Foods P.Ltd**  
PAN: AABCK8337J  
Dewan Patty, Fancy Bazar  
Guwahtati-781001  
(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : Shri Sunil Sharma,FCA, Id.AR

**I.T.A No. 241/Gau/2018 A.Y 2009-10****I.T.A No. 242/Gau/2018 A.Y 2010-11**

**A.C.I.T, Circle-3,Guwahati**  
Guwahati, Room No. 714,  
7<sup>th</sup> Fl., Aaykar Bhawan,  
G.S Road, Guwahati-781005

-vs-

**Shri Anupam Sarma**  
PAN: ASSPS2230C  
1<sup>st</sup> Fl., Kabita Mansion.  
Bhaskar Nagar, Bye Lane No.2  
Bamunimaidan,Guwahati-21.  
(Respondent)

(Appellant)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : None

**I.T.A No. 210/Gau/2019 A.Y 2015-16**

**A.C.I.T, Circle-3,Guwahati**  
Guwahati, Room No. 714,  
7<sup>th</sup> Fl., Aaykar Bhawan,  
G.S Road, Guwahati-781005

-vs-

**M/s. Baruah Automobiles P.Ltd**  
PAN: AACCB9876A  
Flat No 5B, Rajdhani Aptt II  
Banpholl Nagar Path, Dispur, Last Gate,  
Guwahati-781006.

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : Shri S P Bhali,FCA, Id.AR

**I.T.A No. 198/Gau/2019 A.Y 2012-13**

**I.T.O. Ward 4(2), Guwahati**  
5<sup>th</sup> Fl., Aaykar Bhawan,  
G.S Road, Guwahati-781005

-vs-

**M/s. Ladi Steels Industries P.Ltd**  
PAN: AAACL 6484C.  
M.S Road, Fancy Bazar, Guwahati-  
781001.

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : None

**I.T.A No. 217/Gau/2018 A.Y 2014-15**

**D.C.I.T, Circle-4,Guwahati**  
Guwahati,

-vs-

**Shri Manoj Kumar Jalan**  
PAN: ABLPJ5571B

5<sup>th</sup> Fl., Aaykar Bhawan,  
G.S Road, Guwahtati-781005  
(Appellant)

Geeta Mansion, Christian Basti.  
,Guwahtati-781005  
(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : None

**I.T.A No. 215/Gau/2018 A.Y 2013-14**

**D.C.I.T, Circle-Agartala** -vs-  
Aaykar Bhawan, Mantri Bari  
Road, Netaji Chowmuhani,  
Agartala, West Tripura-  
799 001.  
(Appellant)

**Shri Sukha Ranjan Saha**  
C/o Kalimata Bricks Industries  
PAN:AIBPS5476R  
Banamalipur, West Tripura  
799 001  
(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : None

**I.T.A No. 90/Gau/2000 A.Y 1989-90**

**J.C.I.T (Assessment) Spl. Range,** -vs-  
Dibrugarh) Now ACIT, Tinsukia  
Circle, Tinsukia Tinsukia  
(Appellant)

**M/s. Doom Dooma India Ltd**  
(since merged with Hindusthan  
Lever Limited), Brooke House  
9 Shakespere Sarani, Calcutta-71.  
(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : None

**I.T.A No. 245/Gau/2018 A.Y 2013-14**

**A.C.I.T, Circle-3,Guwahati** -vs-  
Guwahati, Room No.714,  
7<sup>th</sup> Fl., Aaykar Bhawan,  
G.S Road, Guwahtati-781005  
(Appellant)

**M/s. Assam Tribune P.Ltd**  
PAN: AABCA 77372  
Tribune Building.  
Maniram Dewan Rd.  
Chandmari, Guwahati-781003  
(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : Shri Sunil Sharma, FCA, Id.AR

**I.T.A No. 317/Gau/2018 A.Y 2012-13**

**A.C.I.T, Circle-3,Guwahati**  
Guwahati, Room No. 714,  
7<sup>th</sup> Fl., Aaykar Bhawan,  
G.S Road, Guwahtati-781005  
(Appellant)

-vs-

**M/s. Assam Air Product P.Ltd**  
PAN: AABCA 1967E  
M.D Rd, Chandmari.  
,Guwahtati-781003  
(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : Shri Amit Goenka, Advocate, Id.AR

**I.T.A No. 82/Gau/2019 A.Y 2015-16**

**A.C.I.T, Circle-Shillong**  
Aaykar Bhawan, M.G Road,  
Shillong.

-vs-

**M/s. Merie Construction &  
Mktg. P.Ltd, Shillong**  
Ground Fl. Nehru Hills  
Hawakhan, West Garo Hills  
Meghalaya-794001  
PAN: AADCM7622E  
(Respondent)

(Appellant)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : None

**I.T.A No. 202/Gau/2019 A.Y 2008-09****I.T.A No. 203/Gau/2019 A.Y 2009-09****I.T.A No. 205/Gau/2019 A.Y 2008-09**

**D.C.I.T, Circle-4,Guwahati**  
Guwahati,Aaykar Bhawan,  
5<sup>th</sup> Fl.,Christian basti,  
G.S Road, Guwahtati-781005  
(Appellant)

-vs-

**M/s. Surendra Kr. Agarwal(HUF)**  
PAN: ABHA3595F  
I.G Path,Shantipur Hill Side.  
,Guwahtati-781009  
(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : Shri Rahul Jain, FCA, Id.AR

**I.T.A No. 317/Gau/2019 A.Y 2011-12**

**I.T.O., W- 3(4), Guwahati**      -vs-  
 O/o JCIT, Range-3, 7<sup>th</sup> Fl.,  
 Aaykar Bhawan,  
 G.S Road, Christian Basti,  
 Guwahati  
 (Appellant)

**M/s. Sadhana Traders P.Ltd**  
 PAN: AAJCS 7731C  
 3<sup>rd</sup> Fl., Shankar Complex,  
 Christian Basti, G.S Road  
 Guwahati-781005  
 (Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : None

**I.T.A No. 318/Gau/2019 A.Y 2010-11**

**D.C.I.T, Circle-4,Guwahati**      -vs-  
 Guwahati,  
 5<sup>th</sup> Fl., Aaykar Bhawan,  
 Christian Basti,  
 G.S Road, Guwahati-781005  
 (Appellant)

**M/s. A.I Infrastructure P.Ltd**  
 PAN: AAFCA4834Q  
 B-5 Usha Chamber, Central Market,  
 Ashok Vihar, New Delhi-110052.  
 (Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : Shri Somnath Ghosh, Advocate, Id.AR

**I.T.A No. 272/Gau/2019 A.Y 2015-16**

**A.C.I.T, Circle-3,Guwahati**      -vs-  
 Guwahati,  
 7<sup>th</sup> Fl., Aaykar Bhawan,  
 G.S Road, Guwahati-781005  
 (Appellant)

**Raj Kumar Deorah & sons**  
 PAN: AAGHR 8053L  
 191 R G Baruah Road,  
 Guwahati-781005  
 (Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : Shri Sunil Sharma,FCA, Id.AR

**I.T.A No. 273/Gau/2019 A.Y 2015-16**

**A.C.I.T, Circle-3,Guwahati**      -vs-  
 Guwahati,  
 7<sup>th</sup> Fl., Aaykar Bhawan,  
 G.S Road, Guwahati-781005  
 (Appellant)

**Rohit Kumar Deorah**  
 PAN: ACGPD3786J  
 191 RG Baruah Road,  
 Guwahati-781005  
 (Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : Shri Sunil Sharma, FCA, Id.AR

**I.T.A No. 274/Gau/2019 A.Y 2015-16**

<p><b>A.C.I.T, Circle-3,Guwahati</b>          Guwahati, Room No. 714,          7<sup>th</sup> Fl., Aaykar Bhawan,          G.S Road, Guwahati-781005          (Appellant)</p>	<p><b>-vs-</b></p>	<p><b>Anamika Deorah</b>          PAN: AEWPJ7250D          191 RG Baruah Road          Guwahati-781005          (Respondent)</p>
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For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : Shri Sunil Sharma, FCA, Id.AR

**I.T.A No. 354/Gau/2019 A.Y 2012-13**

<p><b>A.C.I.T, Circle-2, Dibrugarh</b>          Pushkara House, NH 37          Natungaon, P.O Mohanghat,          Dibrugarh-786008.          (Appellant)</p>	<p><b>-vs-</b></p>	<p><b>M/s.Bhartia Infra Proj. Ltd</b>          201 Royal Arcade, 2<sup>nd</sup> Fl.,          Dr. B. Baruah Road,Guwahati          787007 (Assam)          PAN:AACCB3413B          (Respondent)</p>
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For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : Shri Sanjay Mody,FCA, Id.AR

**I.T.A No. 357/Gau/2019 A.Y 2016-17**

<p><b>A.C.I.T, Circle-2, Dibrugarh</b>          Pushkara House, NH 37          Natungaon, P.O Mohanghat,          Dibrugarh-786008.          (Appellant)</p>	<p><b>-vs-</b></p>	<p><b>Smt. Niharika Bhartia</b>          PAN:ACOPB9226B,          Near: Rly Stn Parbatpur,          P.O Namrup, Dibrugarh          Assam-786621          (Respondent)</p>
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For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : Shri Sanjay Mody,FCA, Id.AR

**I.T.A No. 358/Gau/2019 A.Y 2016-17**

**A.C.I.T, Circle-2, Dibrugarh -vs-**  
 Pushkara House, NH 37  
 Natungaon, P.O Mohanghat,  
 Dibrugarh-786008.

(Appellant)

**Shri Ramawatar Bhartia**  
 PAN: ACHPB8635P,  
 Near: Namrup Rly.Stn,Parbatpur  
 Namrup(Assam)-786621  
 PAN:AACCB3413B  
 (Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : Shri Sanjay Mody,FCA, Id.AR

**I.T.A No. 340/Gau/2019 A.Y 2011-12**

**I.T.O., Ward-3, Tinsukia -vs-**  
 Aaykar Bhavan, Bordoloi Nagar,  
 Tinsukia-786125.

(Appellant)

**Mahesh Kumar Yadav**  
 RRC Ghat Rd.Panihati  
 Kolkata-700114.  
 PAN: AAFPY1629J  
 (Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : None

**I.T.A Nos. 327,334,335,336 & 337/Gau/2019****A.Ys: '11-12, '12-13,'13-14,'14-15 ,2015-16**

**A.C.I.T, Circle-1, -vs-**  
 Guwahati, Aaykar Bhawan,  
 G.S Road, Guwahati-05

(Appellant)

**Rohit Jain**  
 PAN:AEKPJ9183M  
 Queen Ville, Harisabha,  
 Shillong, Meghalaya  
 793004  
 (Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : None

**I.T.A No. 80/Gau/2019 A.Y 2012-13**

**A.C.I.T, Circle-Shillong -vs-**  
 Aaykar Bhawan, MG Rd  
 Meghalaya-793001

**Ram Bhagat Chokhani**  
 PAN: ABPPC5874L  
 Sagarmal Prahladrai Building  
 Police Bazar, Shillong-793001

(Appellant) Meghalaya  
(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : Shri J.P Gupta, FCA, Id.AR

**I.T.A No. 81/Gau/2019 A.Y 2013-14**

**A.C.I.T, Circle-Shillong** -vs- **M/s.Hardeodas Jagannath P.Ltd**  
Aaykar Bhawan, MG Rd  
Meghalaya-793001,  
(Appellant) PAN: AAACH7347C.,  
Bara Bazar, Shillong  
Meghalaya-793002  
(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : None

**I.T.A No. 89/Gau/2019 A.Y 2012-13**

**D.C.I.T, Circle-Silchar** -vs- **M/s.Greenwood Hospital P.Ltd.**  
Aaykar Bhawan,P.W.D Rd,  
Silchar-788 001,Cachar,  
Assam.  
(Appellant) Bawnka, Aizwal, Mizoram  
-796012 PAN AACCG0186G  
(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : None

**I.T.A No. 118/Gau/2019 A.Y 2012-13**

**D.C.I.T, Circle-4, Guwahati** -vs- **Shri Hariom Kumar Goyal**  
Aaykar Bhawan, 5<sup>th</sup> Fl.,  
Christanbasti, G.S Rd.,  
Guwahati-781005  
(Appellant) House No. 1, A.C Dutta Lane  
F.A Road Kumarpara  
Guwahati-781 001  
PAN:AGUPG0124H  
(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : Shri S.P Bhali,FCA, Id.AR

**I.T.A No. 369/Gau/2019 A.Y 2015-16**

**I.T.O, W-1, Shillong**  
Aaykar Bhawan, M.G Rd.,  
Shillong-793001  
Meghalaya  
(Appellant)

-vs-

**M/s.B.S Automobiles**  
PAN: AABFB8118K.,  
Mawlonghat,Shillong  
Meghalaya-793002  
(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : None

**I.T.A No. 249/Gau/2019 A.Y 1992-93**

**I.T.O., W-1(4), Guwahati**  
Aaykar Bhawan, 6<sup>th</sup> Fl.,  
G.S Rd., Guwahati-781 005.

-vs-

**Shri Prem Saran**  
PAN: AWCPS4596H  
House No. 1 First Fl.,  
Dilip Huzuri  
Path, Near Bageswari  
Mandir, Sorumotoria,  
Guwahati-781005  
(Respondent)

(Appellant)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : Shri D.K. Biswas, Advocate, Id.AR

**I.T.A No. 250/Gau/2019 A.Y 2010-11**

**I.T.O Ward-Goalpara**  
Alam Complex, Swaraj Road,  
Goalpara-783101.

-vs-

**Shri Nanhelal Sah**  
Tura Bazar, West Garo Hills  
Meghalaya-794001.  
PAN: AHPPS4960D  
(Respondent)

(Appellant)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : None

**I.T.A No. 206/Gau/2019 A.Y 2010-11**

**I.T.O Ward-3(4), Guwahati**  
O/o JCIT, Range-3, 7<sup>th</sup> Fl.,  
Aaykar Bhawan, Guwahati-781005  
Assam

-vs-

**Syed Izazul Haque**  
PAN: AEDPH2934M  
House No. 21 Near Daranda  
Masjid, Panibari Road,  
Guwahati-781037

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : Shri Anil Agarwala,FCA, Id.AR

**I.T.A No. 277/Gau/2019 A.Y 2010-11****I.T.A No. 278/Gau/2019 A.Y 2011-12**

**A.C.I.T, Circle-3, Guwahati** -vs-  
 Aaykar Bhawan, 7<sup>th</sup> Fl.,  
 Christianbasti, GS Road,  
 Guwahati-05

(Appellant)

**M/s. Rajshekhar Construction**  
 P.Ltd. PAN: AABCR4281N  
 Block-7A, Neha Apartment  
 SJ Road, Athgaon,Guwahati  
 781 001

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : Shri Amit Goenka, Advocate, Id.AR

**I.T.A No. 276/Gau/2019 A.Y 2015-16**

**A.C.I.T, Circle-3, Guwahati** -vs-  
 Room No.714, 7<sup>th</sup> Fl.,  
 GS Road,  
 Guwahati-781 005,

(Appellant)

**Pramila Deorah**  
 PAN: ACGPD4098P.,  
 191 RG Baruah Road,  
 Guwahati-781005 (Assam)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : Shri Sunil Sharma,FCA, Id.AR

**I.T.A No. 260/Gau/2019 A.Y 2016-17**

**D.C.I.T, Circle-4, Guwahati** -vs-  
 Aaykar Bhawan, 5<sup>th</sup> Fl.,  
 Guwahati-781005

(Appellant)

**M/s.Ganga Banijya Warehousing**  
 P.Ltd PAN: AABCG9576F  
 GD Sikaria Commercial Complex  
 MS Rd., Fancy Bazar, Guwahati  
 781001 (Assam)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : None

**I.T.A No. 271/Gau/2019 A.Y 2015-16**

**A.C.I.T, Circle-3, Guwahati** -vs-  
 Room No.714, 7<sup>th</sup> Fl.,  
 Aaykar Bhawan,G.S Road,  
 Guwahati-781 005  
 Assam  
 (Appellant)

**Raj Kumar Deorah**  
 PAN: AGGPD4171P,  
 191 RG Baruah Rd, Zoo Rd  
 Guwahati-781005  
 Assam  
 (Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : Shri Sunil Sharma,FCA, Id.AR

**I.T.A No. 266/Gau/2019 A.Y 2016-17**

**A.C.I.T, Circle-3, Guwahati** -vs-  
 7<sup>th</sup> Fl., Aaykar Bhawan  
 Christianbasti, GS Road,  
 Guwahati-781005  
 Assam  
 (Appellant)

**Pratap Banerjee**  
 House No. 4 The Angel Building  
 VIP Rd., Near Hindustan College  
 Phaterquary, Kamrup-781117  
 Assam  
 (Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : Shri Rahul Jain,FCA, Id.AR

**I.T.A No. 267/Gau/2019 A.Y 2011-12**

**A.C.I.T, Circle-3, Guwahati** -vs-  
 7<sup>th</sup> Fl., Aaykar Bhawan  
 Christianbasti, GS Road,  
 Guwahati-781005,Assam  
 (Appellant)

**M/s. Sankha Press P.Ltd**  
 Jugasanka Building, GS Rd.  
 Ulubari, Guwahati-781007  
 Assam PAN: AAHCS6892F  
 (Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : None

**I.T.A No. 269/Gau/2019 A.Y 2015-16**

**A.C.I.T, Circle-3, Guwahati** -vs-  
7<sup>th</sup> Fl., Aaykar Bhawan  
Christianbasti, GS Road,  
Guwahati-781005  
Assam

**Rajat Kr. Deorah**  
PAN:AGGPD4170N  
191 RG Baruah Rd,  
Guwahati-781005  
Assam

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : Shri Sunil Sharma,FCA, Id.AR

**I.T.A No. 270/Gau/2019 A.Y 2015-16**

**A.C.I.T, Circle-3, Guwahati** -vs-  
7<sup>th</sup> Fl., Aaykar Bhawan  
Christianbasti, GS Road,  
Guwahati-781005  
Assam

**Rajat Kumar Deorah & Sons (HUF)**  
PAN: AAJHR9694Q  
191 RG Baruah Road, Guwahati-781005  
Assam

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : Shri Sunil Sharma,FCA, Id.AR

**I.T.A No. 203/Gau/2019 A.Y 2009-10****I.T.A No. 205/Gau/2019 A.Y 2011-12**

**D.C.I.T, Circle-4, Guwahati** -vs-  
Aaykar Bhawan, 5<sup>th</sup> Fl.,  
Guwahati-781005  
(Appellant)

**M/s.Surendra Kumar Agarwal (HUF)**  
I.G Path, Shantipur Hill Side,  
Guwahati-781009.PAN: AABHA3595F  
(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : Shri Sanjay Mody,FCA, Id.AR

**I.T.A No. 157/Gau/2019 A.Y 2012-13**

**A.C.I.T, Circle-3, Guwahati** -vs-  
7<sup>th</sup> Fl., Aaykar Bhawan  
Christianbasti, GS Road,,  
Guwahati-781005.

**M/s.Engineers & Architects India**  
Pvt. Ltd, 545 GT Road (S),,  
Howrah-711101.W.B  
PAN:AAACE5676M

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : None

**I.T.A No. 179/Gau/2018 A.Y 2011-12**

**A.C.I.T, Circle-3, Guwahati** -vs-  
 7<sup>th</sup> Fl., Aaykar Bhawan  
 Christianbasti, GS Road,,  
 Guwahati-781005.  
 (Appellant)

**Rishi Kumar Gupta**  
 PAN: ACMPG 2685H  
 A.C Dutta, F.A Road,  
 Kumarpara,Guwahati-781001  
 (Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : Shri Uttarm Kr. Borthakur,Advocate, Id.AR

**I.T.A No. 95/Gau/2019 A.Y 2013-14****I.T.A No. 94/Gau/2019 A.Y 2015-16**

**I.T.O. Ward 3(4), Guwahati** -vs-  
 O/o JCIT, Range-3,  
 7<sup>th</sup> Fl., Aaykar Bhawan  
 Guwahati-781005  
 (Appellant)

**Sandeep Kr. Dhar**  
 PAN: AGXPD5624L  
 House No. 11  
 Shanti Ram Das Path  
 Rehabri, Guwahati-781008  
 (Respondent)

**C.O No. 03/Gau/2019**

[I.T.A No. 94/Gau/2019 A.Y 2015-16]

**C.O No. 04/Gau/2019**

[I.T.A No. 95/Gau/2019 A.Y 2013-14]

**I.T.O. Ward 3(4), Guwahati** -vs-  
 O/o JCIT, Range-3,  
 7<sup>th</sup> Fl., Aaykar Bhawan  
 Guwahati-781005

**Sandeep Kr. Dhar**  
 PAN: AGXPD5624L  
 House No. 11  
 Shanti Ram Das Path  
 Rehabri, Guwahati-781008

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : Shri Rahul Jain, FCA, Id.AR

**I.T.A No. 37/Gau/2019 A.Y 2015-16**

**A.C.I.T, Circle-1, Dibrugarh** -vs-  
 Pushkara House, NH 37  
 Natungaon, P.O Mohanghat,  
 Dibrugarh-786008.

**M/s.Sai Construction**  
 PAN: ACCFS29292J.,  
 RKBPath, Dibrugarh-786001  
 (Assam)

(Appellant)

(Respondent)

**C.O No. 02/Gau/2019 A.Y 2015-16**  
 [ ITA No. 37/Gau/2019 A.Y 2015-16]

**M/s.Sai Construction** -vs-  
 (Appellant)

**A.C.I.T, Circle-1, Dibrugarh**  
 (Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : Shri Sanjay Mody, FCA, Id.AR

**I.T.A No. 207/Gau/2018 A.Y 2011-12**

**I.T.O W-North Lakhimpur** -vs-  
 DK Rd., Borah Complex  
 North Lakhimpur-787001,  
 Assam

**Shri Sawarmal Agarwal**  
 PAN: ABWPA6952A.,  
 Jonai Bazar, P.O Jonai  
 Dist. Dhemaji  
 Assam-787060  
 (Respondent)

(Appellant)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : None

**I.T.A No. 67/Gau/2018 A.Y 2014-15**

**A.C.I.T, Circle-Jorhat** -vs-  
 A.T Rd., Tarajan, Jorhat  
 785001, Assam,

**M/s.Tirual Bortimon Tea Estate**  
 P.Ltd. PAN: AABCT9177F  
 Mitha Pukhari Rd.  
 785001 (Assam)

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : Shri Kishore Kr. Jain,FCA, Id.AR

**I.T.A No. 275/Gau/2019 A.Y 2015-16**

**A.C.I.T, Circle-3**  
 Guwahati, Aaykar Bhawan,  
 7<sup>th</sup> Fl., Christianbasti, GS Rd.,  
 Guwahati-781005  
 Assam

-vs-

**Smt. Nidhi Deorah**  
 191 RG Baruah Rd., Guwahati-781005  
 Assam. PAN ADDPM9136H

(Appellant)

(Respondent)

For the Appellant : -  
 For the Respondent : Shri Sunial Sharma,FCA, Id.AR

**I.T.A No. 251/Gau/2019 A.Y 2010-11**

**I.T.O W-3(2), Room No. 709**  
 Guwahati, Aaykar Bhawan,  
 7<sup>th</sup> Fl., Christianbasti, GS Rd.,  
 Guwahati-781005  
 Assam

-vs-

**M/s. Laffan Software Ltd**  
 PAN: AAACL9664Q  
 DD21/7, Sahapur Colony  
 Gr. Fl., Kolkata-53.

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : None

**I.T.A No. 439/Gau/2013 A.Y 2007-08**

**D.C.I.T, Circle-2**  
 Puskara House, NH 37  
 Natuangaon P.O: Mohanghat  
 Dibrugarh-786008  
 Assam

-vs-

**M/s.Assam Company Limited**  
 52 Chowringhee Road,  
 Kolkata-71  
 PAN: AAAC7590B

(Appellant)

(Respondent)

**C.O No. 17/Gau/2013**  
[I.T.A No. 439/Gau/2013 A.Y 2007-08]

**M/s.Assam Company Limited -vs-**  
52 Chowringhee Road,  
Kolkata-71

**DCIT, Cir-2, Dibrugarh**

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : None

**I.T.A No. 53/Gau/2016 A.Y 2010-11**

**I.T.O. Ward -4, Jorhat**  
Range-Jorhat-785001  
Jorhat Assam,

-vs-

**M/s. Rockland Realty P.Ltd**  
PAN: AAECR1854N  
Indu Bhavan, Gar Ali, Jorhat  
(Assam)

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : None

**I.T.A No. 163/Gau/2016 A.Y 2011-12**

**A.C.I.T, Circle-Tinsukia** -vs-  
Circle-Tinsukia,  
Assam

**Sri Kamakhya Borthakur**  
PAN: AEAPB3423Q  
A.T Road, P.O Hijuguri  
Tinsukia (Assam)

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : Shri Anil Agarwala,FCA, Id.AR

**I.T.A No. 84/Gau/2018 A.Y 2015-16**

**D.C.I.T, Circle-Imphal** -vs-  
Old Lambulane, Jail Road,  
Imphal, Manipur-795001.

**Sri Saurabh Agarwal**  
PAN: AEQPA9246Q  
C/o M.D Sharma, Advocate  
Thangal Bazar, Imphal-795001  
Manipur

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : Shri Anil Goenka, Advocate, Id.AR

**I.T.A No. 360/Gau/2018 A.Y 2012-13**

**A.C.I.T, Circle-3**  
 Guwahati, Room No. 714,  
 7<sup>th</sup> Fl., Aaykar Bhawan,  
 G.S Road, Guwahati-  
 781005, Assam

-vs-

**Ashish Jasrasaria**  
 PAN: AEQPJ5520A  
 1<sup>st</sup> Fl., ABC House, T.R Phukan  
 Road, Fancy Bazar, Guwahati-  
 781003, Assam

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : Shri Amit Goenka, Advocate, Id.AR

**I.T.A No. 362/Gau/2018 A.Y 2013-14****I.T.A No. 363/Gau/2018 A.Y 2014-15**

**A.C.I.T, Circle-3**  
 Guwahati, Room No. 714,  
 7<sup>th</sup> Fl., Aaykar Bhawan,  
 G.S Road, Guwahati-  
 781005, Assam

-vs-

**Vijay Kr. Jasrasaria**  
 PAN: ADJ PJ 1827G  
 1<sup>st</sup> Fl., ABC House, T.R Phukan  
 Road, Fancy Bazar, Guwahati-  
 781001, Assam

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : Shri Shri Amit Goenka, Advocate, Id.AR

**I.T.A No. 364/Gau/2018 A.Y 2012-13****I.T.A No. 365/Gau/2018 A.Y 2015-16**

**A.C.I.T, Circle-3**  
 Guwahati, Room No. 714,  
 7<sup>th</sup> Fl., Aaykar Bhawan,  
 G.S Road, Guwahati-

-vs-

**Abhijit V. Jasrasaria**  
 PAN: ADJ PJ 1798A  
 1<sup>st</sup> Fl., ABC House, T.R Phukan  
 Road, Fancy Bazar, Guwahati-

781005, Assam

(Appellant)

781003, Assam

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : Shri Shri Amit Goenka, Advocate, Id.AR

**I.T.A No. 233/Gau/2018 A.Y 2012-13**

**I.T.O. W 4(2), Guwahati** -vs-  
 5<sup>th</sup> Fl. Aaykar Bhawan,  
 G.S Road, Guwahati-  
 781005, Assam

(Appellant)

**M/s. Pristine Mercantile P.Ltd**  
 S-1, 2<sup>nd</sup> Fl., G.S Tower,  
 A.T Road, Guwahati-  
 781001, Assam  
 PAN AAHCP0765

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : Shri Uttam Kr. Borthakur, Advocate, Id.AR

**I.T.A No. 214/Gau/2018 A.Y 2016-17**

**D.C.I.T, Circle-Agartala** -vs-  
 Aaykar Bhawan, Mantri Bari Road,  
 Netaji Chowmuhani, Agartala  
 West Tripura-799 001  
 Tripura

(Appellant)

**Smt. Uma Saha**  
 PAN: BCRPS2354F  
 Nabadiganta Lane, Joynagar,  
 West Tripura-799 001  
 Tripura

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : None

**I.T.A No. 243/Gau/2018 A.Y 2012-13**

**A.C.I.T, Circle-3** -vs-  
 Guwahati, Room No. 714,  
 7<sup>th</sup> Fl., Aaykar Bhawan,  
 G.S Road, Guwahati-  
 781005, Assam

**Anil Das**  
 PAN: ABXPD9691A  
 Mirza, Palashbari Road,  
 Mirza, Kamrup, Assam-781125

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR

For the Respondent : Shri Kishore Kr. Jain,FCA, Id.AR

**I.T.A No. 246/Gau/2018 A.Y 2014-15****A.C.I.T, Circle-3****-vs-****M/s. Nezone Pipes & Structure**Guwahati, Room No. 714,  
7<sup>th</sup> Fl., Aaykar Bhawan,  
G.S Road, Guwahati-  
781005, AssamPAN: AAHFN6854E  
DD Tower, 5<sup>th</sup> Fl., Near Sohum  
GS Road, Christian Basti,Guwahati  
781005, Assam

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR

For the Respondent : Shri Sunil Sharma,FCA, Id.AR

**I.T.A No. 236/Gau/2018 A.Y 2010-11****I.T.A No. 237/Gau/2018 A.Y 2011-12****A.C.I.T, Circle-3****-vs-****M/s. Assam Air Products P.Ltd**Guwahati, Room No. 714,  
7<sup>th</sup> Fl., Aaykar Bhawan,  
G.S Road, Guwahati-  
781005, AssamPAN: AABCA 1967E  
2<sup>nd</sup> Fl., Classic Building  
Maniram Dewan Rd, Chandmari,  
Guwahati-781003, Assam

(Appellant)

(Respondent)

For the Appellant :

For the Respondent :

**I.T.A No. 173/Gau/2018 A.Y 2014-15****A.C.I.T, Circle-3****-vs-****M/s. Anupam Nirman P.Ltd**Guwahati, Room No. 714,  
7<sup>th</sup> Fl., Aaykar Bhawan,  
G.S Road, Guwahati-  
781005, AssamPAN: AAICA4965B  
1<sup>st</sup> Fl., Kabita Mansion  
Rajgarh Link Rd, Chandmari,  
Guwahati-781003, Assam

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : Shri Somnath Ghosh, Advocate, Id.AR

**I.T.A No. 370/Gau/2018 A.Y 2014-15**

**A.C.I.T, Circle-Dibrugarh**  
 Pushkara House, N.H 37  
 Natungaon,P.O Mohanghat  
 Dibrugarh-786008, Assam

-vs-

**M/s. Badri Rai & Co.,**  
 PAN: AACFB33347K  
 Station Road, Duliajan  
 Dibrugarh-786602

(Appellant)

(Respondent)

**C.O No. 05/Gau/2019**

[ ITA No. 370/Gau/2018 A.Y 2014-15]

**M/s. Badri Rai & Co.,**  
 PAN: AACFB33347K  
 Station Road, Duliajan  
 Dibrugarh-86602

-vs-

**A.C.I.T, Circle-Dibrugarh**

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : Shri Sanjay Mody, FCA, Id.AR

**I.T.A Nos. 58, 59,61,62/Gau/2019 A.Ys 2007-08, '08-09, '11-12 & '1-13**

**A.C.I.T, Circle-Bongaigaon**  
 O/o JCIT, Barobazar, Bongaigaon  
 783380 , Assam,

-vs-

**M/s.North East Gases P.Ltd**  
 PAN: AABCN1728Q  
 Dhaligaon, Dist: Chirag  
 783385 (Assam)

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : Shri Amit Goenka, Advocate, Id.AR

**I.T.A No. 188/Gau/2019 A.Y 2014-15**

**D.C.I.T, Circle-Silchar**

-vs-

**Sri Picklu Paul**

Aaykar Bhawan, PWD Rd,  
Silchar-788 001  
Assam  
(Appellant)

PAN AVVPP6297L  
C/o Dulal Paul, Roy Nagar  
Karimganj-788710  
(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : Shri D.K. Biswas, Advocate, Id.AR

**I.T.A No. 192/Gau/2019 A.Y 2001-02**

**I.T.O, W-1(4), Guwahati**  
6<sup>th</sup> Fl., Aaykar Bhawan, GS Rd.,  
Guwahati-781005.

-vs-

**Mridul Kr. Laskar**  
PAN: ABOPL4646A  
Ellora Path, Bye Lane No.4,  
Ajanta Path, Survey, Beltola,  
Guwahati-781028

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : None

**I.T.A No. 64/Gau/2019 A.Y 2015-16**

**A.C.I.T, Circle-3**  
Guwahati, Room No. 714,  
7<sup>th</sup> Fl., Aaykar Bhawan,  
G.S Road, Guwahati-  
781005, Assam  
(Appellant)

-vs-

**M/s. Karongani Tea Co.Ltd**  
PAN: AACCK8225G  
Jain Complex, GS Rd., Dsipur  
Guwahati-781005  
Assam  
(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : None

**I.T.A No. 67/Gau/2018 A.Y 2014-15**

**D.C.I.T, Circle-Jorhat**  
O/o JCIT, Range-Jorhat  
CA M.K Bardoloi Building  
Tarajan, Near Tarajan  
Pool, Tarajan, Jorhat

-vs-

**M/s. Assam Tea Industries,**  
PAN: AAKFA4866A  
Gattani Building, Rupahi Ali  
Jorhat-785001

785001, Assam  
(Appellant)

(Respondent)

**C.O No. 06/Gau/2019**

[ ITA No. 67/Gau/2019 A.Y 2014-15]

**M/s. Assam Tea Industries ,**

**-vs- D.C.I.T, Circle-Jorhat**

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR

For the Respondent : Shri Sanjay Mody, FCA, Id.AR

**I.T.A Nos. 26 & 27/Gau/2019 A.Ys 2013-14 & 2014-15**

**A.C.I.T, Circle-3,**  
Guwahati, Room No. 714,  
7<sup>th</sup> Fl., Aaykar Bhawan, GS Rd.,  
Guwahati-781005

**-vs-**

**Jitendra Bengani**  
M/s. Brahmaputra Hardware  
PAN: AKYPB8363P  
Betkuchi, Lokhra, Opp: DTO Office  
Guwahati-781034

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR

For the Respondent : None

**I.T.A No. 199/Gau/2019 A.Y 2015-16**

**D.C.I.T, Circle-4**  
5<sup>th</sup> Fl., Christianbasti, GS Rd.,  
Guwahati-781005.

**-vs-**

**M/s. KDC Bonded Warehouse,**  
PAN: AAACK8230H  
Parmeshwar Building,  
Chatribari Road, Guwahati-781008

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR

For the Respondent : Shri Amit Goenka, Advocate, Id.AR

**I.T.A No. 207/Gau/2019 A.Y 2012-13**

**A.C.I.T, Circle-3,**  
Guwahati, Room No. 714,  
7<sup>th</sup> Fl., Aaykar Bhawan, GS Rd.,  
Guwahati-781005

-vs-

**Binanda Ch. Das**  
PAN: ACCPD4117H  
H. No. 39 Gajendra Bhawan, P.B Rd  
Rehabari, Guwahati-781008

(Appellant)

(Respondent)

**I.T.A No. 209/Gau/2019 A.Y 2012-13**

**A.C.I.T, Circle-3,**  
Guwahati, Room No. 714,  
7<sup>th</sup> Fl., Aaykar Bhawan, GS Rd.,  
Guwahati-781005

-vs-

**Mrs. Mridula Das**  
PAN: ANUPD3561E

(Appellant)

(Respondent)

**C.O Nos. 09 & 11/Gau/2019****[ ITA Nos. 207 & 209/Gau/2019 A.Y 2012-13]****Binanda Ch. Das**

-vs-

**A.C.I.T, Circle-3, Guwahatai**

(Appellant)

(Respondent)

**Mrs. Mridula Das, Guwahati**  
PAN: ANUPD3561E  
Block II, Unit-5/D Protech  
Heritage,  
Mother Teresa Rd, Hatigarh  
Guwahati-781024

-vs-

**A.C.I.T, Circle-3,Guwahati**  
7<sup>th</sup> Fl., Aaykar Bhawan, GS Rd.,  
Guwahati-781005

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
For the Respondent : Shri Uttam Borthakur, Advocate, Id.AR

**I.T.A No. 259/Gau/2019 A.Y 2014-15****I.T.O W-3(3) Guwahati**

-vs-

**Ruplekha Deora**  
PAN: AEDPK7868K

(Appellant)

(Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : None

**I.T.A No. 265/Gau/2019 A.Y 2012-13**

**ACIT-Cir-3 Guwahati** -vs- **M/s. Shyam Sunder Mukesh Kr.**  
 (Appellant) PAN: AAQFS0784H  
 (Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : Shri J.P. Gupta, FCA, Id.AR

**I.T.A No. 263/Gau/2019 A.Y 2010-11**

**I.T.O W-4(2) Guwahati** -vs- **M/s. Jagadishwar Pharmaceutical**  
 (Appellant) Works Ltd. PAN: AABCJ3731H  
 (Respondent)

For the Appellant : Shri Sandeep Sengupta, JCIT, Id.DR  
 For the Respondent : None

Date of Hearing : 23.08.2019

Date of Pronouncement : 23.08.2019

**ORDER**

**PER BENCH**

1. These appeals by the Revenue arise out of the order of the Learned Commissioner of Income Tax(Appeals), against the orders passed by the Assessing Officer, [ in short the Id AO] of the Income Tax Act, 1961 (in short “the Act”).

2. Recently the CBDT has issued Circular No. 17/2019 dated 08.08.2019, whereby the monetary limits for filing of appeals by the Department before Income Tax Appellate Tribunal and High Courts and SLP before Supreme Court have been increased as measure for reducing Litigation. The revised monetary limits laid down in para-2 of this Circular are as follows:

(1). Before Appellate Tribunal, Rs. 50,00,000/-

- (2). Before High Court, Rs.1,00,00,000/-  
 (3). Before Supreme Court, Rs. 2,00,00,000/-

3. In these present appeals of Revenue, the disputed addition is below of Rs. 50,00,000/-That is, the tax effect in these appeals by the revenue is less than Rs.50,00,000/-. It is a settled law that the Circulars issued by CBDT are binding on the Revenue. This position was confirmed by the Apex Court in the case of Commissioner of Customs vs Indian Oil Corporation Ltd. reported in 267 ITR 272 wherein their Lordships examined the earlier decisions of the Apex Court with regard to binding nature of the Circular and laid down that when a circular issued by the Board remains in operation then the Revenue is bound by it and cannot be allowed to plead that it is not valid or that it is contrary to the terms of the statute. The appeals under consideration have certainly been filed contrary to the Circular issued by the CBDT, No. 17/2019 dated 08.08.2019.

4. In the event, the Revenue finds at a later point of time that the tax effect in these appeals is more than Rs.50 lakhs or despite low tax effect the appeal of the revenue is maintainable, the revenue is at liberty to move this Tribunal for recalling of this order.

5. In view of the above, we hold that the appeal filed by the Department, against the impugned orders of the Ld. CIT(A), is contrary to the policy decision of the Department and as such the appeals filed by the Department are dismissed *in limine*.

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

**Order pronounced in the Court on 23..08.2018**

Sd/-

[S.S. Godara]  
 Judicial Member

Dated:23.08.2018

Sd/-

[Arjun Lal Saini ]  
 Accountant Member

**\*PP/SPS**

Copy of the order forwarded to :

- 1) Appellant/Revenue
- 2) Respondent/Assessee
- 3) CIT(A)
- 4) CIT,
- 5) DR,ITAT, Guwahati

True copy/ Order/

Asstt. Registrar/ Sr.PS  
Head of Office  
ITAT, Kolkata/Guwahati