

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

[Before Hon'ble Shri S.S. Godara, JM & Shri Arjun Lal Saini, 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,
7th 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,
7th Fl., Aaykar Bhawan,
G.S Road, Guwahtati-781005
(Appellant)

-vs-

M/s. Chetna Realtors P.Ltd
PAN: AADCC6694C
3rd 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,
7th 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,
7th 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. 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,
7th Fl., Aaykar Bhawan,
G.S Road, Guwahtati-781005

-vs-

Shri Anupam Sarma
PAN: ASSPS2230C
1st Fl., Kabita Mansion.
Bhaskar Nagar, Bye Lane No.2
Bamunimaidan,Guwahtati-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,
7th Fl., Aaykar Bhawan,
G.S Road, Guwahtati-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 -vs-
5th Fl., Aaykar Bhawan,
G.S Road, Guwahtati-781005

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

5th 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,
7th 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,
 7th 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,
 5th 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, 7th Fl.,
 Aaykar Bhawan,
 G.S Road, Christian Basti,
 Guwahati
 (Appellant)

M/s. Sadhana Traders P.Ltd
 PAN: AAJCS 7731C
 3rd 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,
 5th 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,
 7th 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,
 7th 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>A.C.I.T, Circle-3,Guwahati Guwahati, Room No. 714, 7th Fl., Aaykar Bhawan, G.S Road, Guwahati-781005 (Appellant)</p>	<p>-vs-</p>	<p>Anamika Deorah 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>A.C.I.T, Circle-2, Dibrugarh Pushkara House, NH 37 Natungaon, P.O Mohanghat, Dibrugarh-786008. (Appellant)</p>	<p>-vs-</p>	<p>M/s.Bhartia Infra Proj. Ltd 201 Royal Arcade, 2nd 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>A.C.I.T, Circle-2, Dibrugarh Pushkara House, NH 37 Natungaon, P.O Mohanghat, Dibrugarh-786008. (Appellant)</p>	<p>-vs-</p>	<p>Smt. Niharika Bhartia 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 PAN: AAACH7347C.,
Meghalaya-793001, Bara Bazar, Shillong
Meghalaya-793002
(Appellant) (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, Bawnka, Aizwal, Mizoram
Silchar-788 001,Cachar, -796012 PAN AACCG0186G
Assam.
(Appellant) (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, 5th Fl., House No. 1, A.C Dutta Lane
Christanbasti, G.S Rd., F.A Road Kumarpara
Guwahati-781005 Guwahati-781 001
PAN:AGUPG0124H
(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. 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, 6th 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, 7th 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, 7th 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, 7th 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, 5th 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, 7th 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-
 7th 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-
 7th 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-
7th Fl., Aaykar Bhawan
Christianbasti, GS Road,
Guwahati-781005
Assam

(Appellant)

Rajat Kr. Deorah
PAN:AGGPD4170N
191 RG Baruah 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. 270/Gau/2019 A.Y 2015-16

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

(Appellant)

Rajat Kumar Deorah & Sons (HUF)
PAN: AAJHR9694Q
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. 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, 5th 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-
7th 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-
 7th 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,
 7th 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,
 7th 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****-vs-****Smt. Nidhi Deorah**

Guwahati, Aaykar Bhawan,
 7th Fl., Christianbasti, GS Rd.,
 Guwahati-781005
 Assam

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****-vs-****M/s. Laffan Software Ltd**

Guwahati, Aaykar Bhawan,
 7th Fl., Christianbasti, GS Rd.,
 Guwahati-781005
 Assam

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****-vs-****M/s.Assam Company Limited**

Puskara House, NH 37
 Natuangaon P.O: Mohanghat
 Dibrugarh-786008
 Assam

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****-vs-****Ashish Jasrasaria**

Guwahati, Room No. 714,
 7th Fl., Aaykar Bhawan,
 G.S Road, Guwahati-
 781005, Assam

PAN: AEQPJ5520A
 1st 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****-vs-****Vijay Kr. Jasrasaria**

Guwahati, Room No. 714,
 7th Fl., Aaykar Bhawan,
 G.S Road, Guwahati-
 781005, Assam

PAN: ADJPJ 1827G
 1st 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****-vs-****Abhijit V. Jasrasaria**

Guwahati, Room No. 714,
 7th Fl., Aaykar Bhawan,
 G.S Road, Guwahati-

PAN: ADJPJ 1798A
 1st 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-
 5th Fl. Aaykar Bhawan,
 G.S Road, Guwahati-
 781005, Assam

(Appellant)

M/s. Pristine Mercantile P.Ltd
 S-1, 2nd 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,
 7th 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
 Guwahati, Room No. 714,
 7th Fl., Aaykar Bhawan,
 G.S Road, Guwahati-
 781005, Assam

-vs-

M/s. Nezone Pipes & Structure
 PAN: AAHFN6854E
 DD Towwer, 5th 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
 Guwahati, Room No. 714,
 7th Fl., Aaykar Bhawan,
 G.S Road, Guwahati-
 781005, Assam

-vs-

M/s. Assam Air Products P.Ltd
 PAN: AABCA 1967E
 2nd 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
 Guwahati, Room No. 714,
 7th Fl., Aaykar Bhawan,
 G.S Road, Guwahati-
 781005, Assam

-vs-

M/s. Anupam Nirman P.Ltd
 PAN: AAICA4965B
 1st 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
6th 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,
7th 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,
7th Fl., Aaykar Bhawan, GS Rd.,
Guwahati-781005

-vs-

Jitendra Bengani
M/s. Brahmaputra Hardware
PAN: AKYYPB8363P
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
5th 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,
7th 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,
7th 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
7th 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..08.2019

Sd/-

[S.S. Godara]
 Judicial Member

Dated:23.08.2019

*PP/SPS

Sd/-

[Arjun Lal Saini]
 Accountant Member

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