



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

**BEFORE SHRI. A. D. JAIN, VICE PRESIDENT  
AND SANJAY ARORA, ACCOUNTANT MEMBER**

S.No.	Appeal No.	A.Y./B.P.	Appellant	Respondent	Assessee by
1	IT(SS) A No.44/Jab/13	2008-09	Assistant Commissioner of Income Tax, Circle 1(1), Jabalpur	Shri Sureshchand Jain, Prop. M/s Vikas Industries, Azad Ward, Gotegaon, Narsinghpur PAN NO. ADMPIJ7535N	Shri Rahul Bardia, CA
2	IT(SS) A No.18/Jab/16	2009-10	Assistant Commissioner of Income Tax, Circle 2(1), Jabalpur	Smt. Gurucharan Kaur Mokha, 1112, Pachpedi, South Civil Lines, Jabalpur PAN No. AGHPM5565B	Shri Rahul Bardia, CA
3	IT(SS) A No.19/Jab/16	2009-10	Assistant Commissioner of Income Tax, Circle 2(1), Jabalpur	Shri Manjeet Singh Mokha, 1112, Pachpedi, South Civil Lines, Jabalpur PAN No. AFXPM8250J	Shri Rahul Bardia, CA
4	ITA No.23/Jab/18	2015-16	Assistant Commissioner of Income Tax, (Central), Jabalpur	Shri Padam Singhania, Opp Railway Station, Burhar, Distt. Shahdol PAN No. AJEPS9480R	Ms. Megha Nema, Adv.
5	ITA No.45/Jab/18	2015-16	Assistant Commissioner of Income Tax, (Central), jabalpur	Shri Harshwardhan Singhania, Opp Railway Station, Burhar, Distt. Shahdol PAN No. CPXPS8200N	Ms. Megha Nema, Adv.
6	ITA No.29/Jab/16	2011-12	Income Tax Officer (Exemption)	St. Michale's Society, Panna Naka, Satna PAN No. AACAS2397D	Shri G.N.Purohit, Sr. Adv
7	ITA 90/Jab/2015	2012-13	Dy. Commissioner of Income Tax (TDS), Bhopal	J.P.Tobacco Prod. Pvt. Ltd., Pathariya Phatak, Damoh PAN No. JBPJ00523F	Shri Abhijeet Srivastava, Advocate
8	ITA 151/Jab/2015	2010-11	Dy. Commissioner of Income Tax (TDS), Bhopal	J.P.Tobacco Prod. Pvt. Ltd., Pathariya Phatak, Damoh PAN No. JBPJ00523F	Shri Abhijeet Srivastava, Advocate
9	ITA 152/Jab/2015	2011-12	Dy. Commissioner of Income Tax (TDS), Bhopal	J.P.Tobacco Prod. Pvt. Ltd., Pathariya Phatak, Damoh PAN No. JBPJ00523F	Shri Abhijeet Srivastava, Advocate
10	IT(SS) A No.5/Jab/05	01/04/88 to 09/10/98	Assistant Commissioner of Income Tax, Circle 1(1), Jabalpur	Shri Arun Kumar Tiwari, Prop. Kachnar Builder,257, Wright Town, Jabalpur PAN No. A-953/Old PAN 18-516/1994	Shri M.M.Nema, Adv.

11	ITA No.128/Jab/16	2011-12	Assistant Commissioner of Income Tax, Circle, Satna	Shri Anurag Srivastava, B-124, Ramvihar Colony, Rajendra Nagar, Satna PAN No. ANXPS6575J	Shri A.P.Srivastava, Shri Sapan Usrethe, Shri K.N.G. Pillai, Adv.
12	C.O.No.13/Jab/16 [In ITA No.128/Jab/16]	2011-12	Shri Anurag Srivastava, B-124, Ramvihar Colony, Rajendra Nagar, Satna PAN No. ANXPS6575J	Assistant Commissioner of Income Tax, Circle, Satna	Shri A.P.Srivastava, Shri Sapan Usrethe, Shri K.N.G. Pillai, Adv.
13	ITA No.236/Jab/16	2012-13	Income Tax Officer Ward-2(5), Jabalpur	Shri Suresh Ku. Upadhyay & Sons, H. No. 1806, Purani Basti, Temerbhita, Kajarwara, Jabalpur PAN No. AATHS3791M	Shri Dheeraj Ghai, CA
14	IT(SS) A No.11/Jab/17	2009-10	Assistant Commissioner of Income Tax, Circle 2(1), Jabalpur	Smt. Jasmeet Kaur Mokha, 1112, Pachpedi, South Civil Lines, Jabalpur PAN No. AGIPM7585N	Shri Rahul Bardia, CA
15	IT(SS) A No.14/Jab/17	2011-12	Assistant Commissioner of Income Tax, Circle 2(1), Jabalpur	Shri Sarabjeet Singh Mokha, 1112, Pachpedi, South Civil Lines, Jabalpur PAN No. AFXPM8245F	Shri Rahul Bardia, CA
16	ITA No.31/Jab/17	2011-12	Income Tax Officer Ward-1, Rewa	Shri Ramayan Prasad Dubey, S/o Shri Jageshwar Prasad Dubey, Vill- Jiwla, Tehsil- Raipur Kalchurian, Rewa PAN No. AYYPD5984C	None
17	ITA No.41/Jab/17	2012-13	Income Tax Officer Ward-1(1), Jabalpur	Shri Vimal Agrawal(HUF), 221/2, Manmohan Nagar, Damoh Road, Jabalpur PAN No. AACHV7978Q	None
18	C.O.No.9/Jab/17 [In ITA No.41/Jab/17]	2012-13	Shri Vimal Agrawal(HUF), 221/2, Manmohan Nagar, Damoh Road, Jabalpur PAN No. AACHV7978Q	Income Tax Officer Ward-1(1), Jabalpur	None
19	ITA No.44/Jab/17	2007-08	Assistant Commissioner of Income Tax, Circle 1(1), Jabalpur	Shri Vishwanath Dubey, Prop. M/s Phoenix Poultry, 201/15 Ratan Colony, P.B.75 Gorakhpur, Jabalpur PAN No. ADDPD8525D	Shri Dheeraj Ghai, CA
20	ITA No.46/Jab/17	2013-14	Assistant Commissioner of Income Tax, Sagar	Shri Mukesh Kumar Jain, Mahaveer Market Gourmoorti katra Bazar, Sagar PAN No. AELPJ8826J	None

21	ITA No.35/Jab/18	2008-09	Assistant Commissioner of Income Tax, Circle 2(1), Jabalpur	Shri Rakesh Jaiswal, Bunglow No. 6. Civil Lines, Jabalpur PAN No. AEFPJ7779E	Shri Sanjay Seth, C.A. and Shri Sachin Bajpai, Advocate
22	ITA No.41/Jab/18	2014-15	Dy. Commissioner of Income Tax (Central), Jabalpur	M/s. Samdariya Abhushan Pvt. Ltd.,16, Sarafa Bazar, Jabalpur PAN No. AAKCS1759B	None
23	ITA No.69/Jab/18	2014-15	Assistant Commissioner of Income Tax, Circle 2(1), Jabalpur	Shri Nitin Sharma, 765, Anand Cinema Road, Napier Town, Jabalpur PAN No.AJFPS0440J	Shri Rahul Bardia, CA
24& 25	ITA No.110, 112/Jab/18	2007-08 & 2010-11	Dy. Commissioner of Income Tax Circle 1(1), Jabalpur	M/s. Kemtani Project Pvt. Ltd. B-663, Mahanadda Madan Mahal, Jabalpur PAN No. AACCP2744B	Shri Rahul Bardia, CA
26	IT(SS)A No.13/Jab/17	2009-10	Assistant Commissioner of Income Tax, Circle 2(1), Jabalpur	Shri Sarabjeet Singh Mokha, 1112, Pachpedi, South Civil Lines, Jabalpur PAN No. AFXPM8245F	Shri Rahul Bardia, CA
27 To 29	ITA No.190 to 192/Jab/18	2004-05 to 2006-07	Income Tax Officer Ward-1(1), Jabalpur	Mishra Builders, Chiranjeev Anand Colony, Baldeobagh, Jabalpur PAN No. AAHFM5089J	None
30 To 32	C.O.No.15 to 17/Jab/17 [in ITA No.190 to 192/Jab/18]	2004-05 to 2006-07	Mishra Builders, Chiranjeev Anand Colony, Baldeobagh, Jabalpur PAN No. AAHFM5089J	Income Tax Officer Ward-1(1), Jabalpur	None
33	ITA No.195/Jab/18	2009-10	Income Tax Officer Ward-1(1), Jabalpur	Smt. Sheela Rani Jain, 1025, Pandariba Road, Dixitpura Ward, Jabalpur PAN No. AEUPJ2838K	None
34	ITA No.198/Jab/18	2010-11	Assistant Commissioner of Income Tax, Circle 2(1), Jabalpur	M.P.P. Generating Co. Ltd., Shakti Bhawan, Rampur, Jabalpur PAN No. AADCM4472A	None
35	ITA No.212/Jab/18	2015-16	Dy. Commissioner of Income Tax (Central), Jabalpur	M/s. Sagar Stone Ind. 765, Near Anand Talkies, Napier Town, Jabalpur PAN No. ACHFS4310C	Shri Rahul Bardia, CA
36	ITA No.222/Jab/18	2008-09	Assistant Commissioner of Income Tax, Circle, Satna	Shri Anurag Srivastava, B-14, Ram Vihar Colony, Satna PAN No. ANXPS6575J	Shri A.P.Srivastava, Shri Sapan Usrethe, Shri K.N.G. Pillai, Adv.
37	C.O.No.24/Jab/18 [In ITA No.222/Jab/18]	2008-09	Shri Anurag Srivastava, B-14, Ram Vihar Colony, Satna PAN No. ANXPS6575J	Assistant Commissioner of Income Tax, Circle, Satna	Shri A.P.Srivastava, Shri Sapan Usrethe, Shri

					K.N.G. Pillai, Adv.
38	ITA No.225/Jab/18	2009-10	Income Tax Officer Ward-2, Satna	Smt. Seema Bhattacharya, W/o Late Shankar Bhattacharya, Ward No. 5, Mukhtiyarganj, Satna PAN No. AXIPB0686L	Shri A.P.Srivastava, Shri Sapan Usrethe, Shri K.N.G. Pillai, Adv.
39	C.O.No.25/Jab/18 [In ITA No.225/Jab/18]	2009-10	Smt. Seema Bhattacharya, W/o Late Shankar Bhattacharya, Ward No. 5, Mukhtiyarganj, Satna PAN No. AXIPB0686L	Income Tax Officer Ward-2, Satna	Shri A.P.Srivastava, Shri Sapan Usrethe, Shri K.N.G. Pillai, Adv.
40	ITA No.226/Jab/18	2009-10	Income Tax Officer Ward-2, Satna	Smt. Jharna Bhattacharya, W/o Bhaskar Bhattacharya, Ward No. 5, Mukhtiyarganj, Satna PAN No. ANYPB2891B	Shri A.P.Srivastava, Shri Sapan Usrethe, Shri K.N.G. Pillai, Adv.
41	C.O.No.26/Jab/18 [In ITA No.226/Jab/18]	2009-10	Smt. Jharna Bhattacharya, W/o Bhaskar Bhattacharya, Ward No. 5, Mukhtiyarganj, Satna PAN No. ANYPB2891B	Income Tax Officer Ward-2, Satna	Shri A.P.Srivastava, Shri Sapan Usrethe, Shri K.N.G. Pillai, Adv.
42	ITA No.227/Jab/18	2009-10	Income Tax Officer Ward-2, Satna	Shri Bhaskar Bhattacharya (HUF), through Katra Shri Bhaskar Bhattacharya, Ward No. 5, Mukhtiyarganj, Satna PAN No. AAJHB8431P	Shri A.P.Srivastava, Shri Sapan Usrethe, Shri K.N.G. Pillai, Adv.
43	C.O.No.27/Jab/18 [In ITA No.227/Jab/18]	2009-10	Shri Bhaskar Bhattacharya (HUF), through Katra Shri Bhaskar Bhattacharya, Ward No. 5, Mukhtiyarganj, Satna PAN No. AAJHB8431P	Income Tax Officer Ward-2, Satna	Shri A.P.Srivastava, Shri Sapan Usrethe, Shri K.N.G. Pillai, Adv.
44	ITA No.228/Jab/18	2009-10	Income Tax Officer Ward-2, Satna	Shri Shashi Bhusan Bhattacharya, (HUF) through Katra Shri Shashi Bhusan Bhattacharya, Ward No. 5, Mukhtiyarganj, Satna PAN No. ABBHS6428N	Shri A.P.Srivastava, Shri Sapan Usrethe, Shri K.N.G. Pillai, Adv.

45	C.O.No.28/Jab/18 [In ITA No.228/Jab/18]	2009-10	Shri Shashi Bhusan Bhattacharya (HUF), through Katra Shri Shashi Bhusan Bhattacharya, Ward No. 5, Mukhtiyarganj, Satna PAN No. ABBHS6428N	Income Tax Officer Ward-2, Satna	Shri A.P.Srivastava, Shri Sapan Usrethe, Shri K.N.G. Pillai, Adv.
46 to 48	ITA No.229- 231/Jab/18	2010-11 to 2012- 13	Income Tax Officer Ward-2, Satna	Shri Suresh Ku. Upadhyay & Sons (HUF), 1806 Temerbhita Kajarwara, Jabalpur PAN No. AATHS3791M	Shri Dheeraj Ghai, CA
49	ITA No.232/Jab/18	2015-16	Income Tax Officer Ward-2, Satna	Shri Vardhman Institute Pvt. Ltd. 13 Wardhman Tower, Russel Chowk, Jabalpur PAN No. AAGCS9981B	Shri A.P.Srivastava, Shri Sapan Usrethe, Advocate
50	ITA No.233/Jab/18	2010-11	Dy. Commissioner of Income Tax Circle 1(1), Jabalpur	Shri Kailash Kumar Shukala, 818, Gulab Bhawan, Hathital, Jabalpur PAN No. AJFPS0322P	Shri Arun Grover and Shri Ashish Ternain, C.As
51 & 52	ITA No.243- 244/Jab/18	2009-10 & 2011- 12	Dy. Commissioner of Income Tax Circle 1(1), Jabalpur	Shri Mahesh Kumar Kemtani, 123, Shitalpuri Sarthaak Bhawan, Baldeobagh, Jabalpur PAN No. AEUPK5304H	Shri Rahul Bardia, CA
53	ITA No.245/Jab/18	2012-13	Income Tax Officer Ward-2(5),Jabalpur	Smt. Aunradha Upadhyay, H.No. 1806, Purani Basti, Tember Bhita, Kajarwara, Jabalpur PAN No. AAKPU3939N	Shri Dheeraj Ghai, CA
54	ITA No.246/Jab/18	2012-13	Income Tax Officer Ward-2(5),Jabalpur	Smt. Dimpal Sethi, 86/2, Sethi Niwas, Narmada Road, Jabalpur PAN No. ANCPS6609Q	Shri Arun Grover and Shri Ashish Ternain, C.As
55	C.O.No.3/Jab/19 [In ITA No.246/Jab/18]	2012-13	Smt. Dimpal Sethi, 86/2, Sethi Niwas, Narmada Road, Jabalpur PAN No. ANCPS6609Q	Income Tax Officer Ward- 2(5),Jabalpur	Shri Arun Grover and Shri Ashish Ternain, C.As
56	ITA No.247/Jab/18	2010-11	Income Tax Officer, Damoh	Shri Ashish Rai, House No. 330, Purana Bazar No. 2, Damoh PAN No. AQQPR9281G	Shri H.S.Modh, Adv.
57	ITA No.248/Jab/18	2014-15	Income Tax Officer Ward-1,Katni	Shri Sudhir Ku. Jain, C/o Shubhash Road, Transport Com. Jabalpur Road, Bargawan, Katni PAN No. ACHPJ0570H	None

58	C.O.No.1/Jab/19 [In ITA No.248/Jab/18]	2014-15	Shri Sudhir Ku. Jain, C/o Shubhash Road, Transport Com. Jabalpur Road, Bargawan, Katni PAN No. ACHPJ0570H	Income Tax Officer Ward- 1,Katni	None
59	ITA No.250/Jab/18	2010-11	Dy. Commissioner of Income Tax Circle 2(1), Jabalpur	GSB Const. Pvt. Ltd., 635, Napier Town, Jabalpur PAN NO. AACCG2158G	Shri Arun Grover and Shri Ashish Ternain, C.As
60	C.O.No.2/Jab/19 [In ITA No.250/Jab/18]	2010-11	GSB Const. Pvt. Ltd., 635, Napier Town, Jabalpur PAN NO. AACCG2158G	Dy. Commissioner of Income Tax Circle 2(1), Jabalpur	Shri Arun Grover and Shri Ashish Ternain, C.As
61	ITA No.252/Jab/18	2013-14	Dy. Commissioner of Income Tax Circle 2(1), Jabalpur	Shri Manjeet Sardar Singh, 1415, Gupteshwar , Madan Mahal Jabalpur PAN No AJFPS0559Q	Shri G.N.Purohit, Sr. Adv
62 to 64	IT(SS)A No.11- 13/Jab/18	2011-12 to 2013- 14	Assistant Commissioner of Income Tax, (Central), Jabalpur	M/s. Nandan Agro Prod. P. Ltd., Opp Railway Station, Burhar, Distt. Sahdol PAN No. AABCN8066B	None
65	IT(SS)A No.16/Jab/18	2014-15	Dy. Commissioner of Income Tax (Central), Jabalpur	Shri Neeraj Sharma, 765, Anand Cinema Road , Napier Town, Jabalpur PAN No. ASKPS5959G	Shri Rahul Bardia, CA
66	IT(SS)A No.27/Jab/18	2011-12	Dy. Commissioner of Income Tax Circle 1(1), Jabalpur	M/s. Kemtani Project Pvt. Ltd., B-663, Mahanadda Madan Mahal, Jabalpur PAN No AACCP2744B	Shri Rahul Bardia, CA
67	IT(SS)A No.31/Jab/18	2013-14	Dy. Commissioner of Income Tax (Central), Jabalpur	Shri Govind Prasad Pandey, FF-2, Manpreet Apartment, Kripal Chowk, Gupteshwar, Madan Mahal, Jabalpur PAN No. ADZPP7413J	Shri Sanjay Seth, C.A. and Shri Sachin Bajpai, Advocate
68	IT(SS)A No.32/Jab/18	2014-15	Dy. Commissioner of Income Tax (Central), Jabalpur	Shri Govind Prasad Pandey, FF-2, Manpreet Apartment, Kripal Chowk, Gupteshwar, Madan Mahal, Jabalpur PAN No. ADZPP7413J	Shri Sanjay Seth, C.A. and Shri Sachin Bajpai, Advocate
69	ITA No.01/Jab/19	2012-13	Income Tax Officer Ward- Tikamgarh	M/s. Ampee Machinery Centre, Jail Road, Friends Colony, Tikamgarh PAN No. AAIFM1477D	None
70 to 72	ITA No.6 to 8/Jab/19	2010-11 to 2012- 13	Income Tax Officer , Chhatarpur	Shri Gurucharan Singh, L/H Smt. Parmjeet Kaur, Prop. M/s Hotel Shelter Inn, Nowgong Road, Bus Stand, Chhatarpur PAN No. ACTPS9078H	None

73 & 74	IT(SS)A No.6-7/Jab/19	2010-11 & 2011-12	Dy. Commissioner of Income Tax Circle 2(1), Jabalpur	M/s. City Hospital & Research C.P.Ltd. 21/2 , Dayanand Sarswati Ward, North civil Line , Jabalpur PAN No. AADCC3383N	Shri Rahul Bardia, CA
75	ITA No.32/Jab/19	2013-14	Assistant Commissioner of Income Tax, Circle, Satna	Shri Premchand Jain, Prem Nagar, Satna PAN No. AEPPJ4573E	Shri A.P.Srivastava, Shri Sapan Usrethe, Shri K.N.G. Pillai, Adv.
76	ITA No.33/Jab/19	2010-11	Income Tax Officer , Seoni	Shri Ridhakarandas Punamchand Bhura, P/o Nitin Bhura, Seoni PAN No. AAFFR1706H	None
77	C.O.No.5/Jab/19 [In ITA No.33/Jab/19]	2010-11	Shri Ridhakarandas Punamchand Bhura, P/o Nitin Bhura, Seoni PAN No. AAFFR1706H	Income Tax Officer , Seoni	None
78	ITA No.35/Jab/19	2013-14	Assistant Commissioner of Income Tax, Circle 1(1), Jabalpur	M/s. Kemtani Project P. Ltd., B-663, Shubh Motors, Mahanadda, Madan Mahal, Jabalpur PAN No. AACCP2744B	Shri Rahul Bardia, CA
79	ITA No.42/Jab/19	2015-16	Assistant Commissioner of Income Tax, Circle, Satna	Shri Virendra Pratap Singh, Vimla Bhawan, Behind Agrawal Nurshing Home, Khutehi, Rewa PAN No. AKBPS4496D	None
80	ITA No.44/Jab/19	2014-15	Income Tax Officer Ward - Katni	Shri Pramod Ku. Agrawal, Prop. M/s Shivam Mionerals, Ward No. 20, Near Gurudwara, Gurunanak Ward, Katni PAN No. ACHPA2666D	None
81	ITA No.45/Jab/19	2015-16	Income Tax Officer Ward -1, Rewa	Shri Prashant Singh Chandel, S/o Shri Jagat Bahadur Singh Chandel, 195/12, Behind Agrawal Nurshing Home, Khutehi, Rewa PAN No. AISPC5782C	None
82	ITA No.46/Jab/19	2014-15	Dy. Commissioner of Income Tax Circle 2(1), Jabalpur	Shri Sharad Kumar Chouhan, 1454, Narmada Road Rampur Chowk, Jabalpur PAN No. ABDEC6306K	None

83 to 86	ITA No.47 to 50/Jab/19	2005-06 to 2007-08, 2011-12	Assistant Commissioner of Income Tax, Circle 1(1), Jabalpur	Shri Ramchand Khatwani & Sons (HUF) , Prop. M/s Bharat Distributor & Bharat Logistic,157, Wright Town , Jabalpur PAN No. AAFHR7264C	Shri Rahul Bardia, CA
87	ITA No.51/Jab/19	2011-12	Assistant Commissioner of Income Tax, Circle 1(1), Jabalpur	Shri Mahesh Ku. Khemtani, 123, Sheetalpuri, Sarthak Bhawan, Baldeobagh, Jabalpur PAN No. AEUPK5304H	Shri Rahul Bardia, CA
88	ITA No.52/Jab/19	2013-14	Income Tax Officer Ward -1, Chhindwara	Shri Mahesh Ku. Dubey, Main Road, Jhilmili, Distt. Chhindwara PAN No. AGCPD6886B	None
89	ITA No.53/Jab/19	2013-14	Income Tax Officer, Seoni	Smt Bhuribai Jain, Shukrawari Bazar, Seoni PAN No. AFJPJ7023E	Shri G.N.Purohit, Sr. Adv
90	ITA No.54/Jab/19	2014-15	Assistant Commissioner of Income Tax, Circle 1(1), Jabalpur	Shri Sunil Ku. Jain, Prop. Danpati Capital Market & M/s Danpati Anaj Bhandar, 630, Gole Bazar, Jabalpur PAN No. ACMPJ0613L	None
91& 92	ITA No.58 to 59/Jab/19	2008-09 & 2011-12	Dy. Commissioner of Income Tax Circle 1(1), Jabalpur	M/s. Kemtani & Associates, B-663, Mahanadda, Madan Mahal, Jabalpur PAN No. AAFFT3981Q	Shri Rahul Bardia, CA
93	ITA No.63/Jab/19	2010-11	Income Tax Officer Ward -1(3), Jabalpur	Shri Sudhir Ku. Rawat, 757, Satna Building, Goel Bazar, Jabalpur PAN No. ADYPR6449K	Shri A.P.Srivastava, Shri Sapan Usrethe, Adv.
94	IT(SS)A No.03 /Jab/14	2009-10	Assistant Commissioner of Income Tax, Circle - 1(1),Jabalpur	Shri Subodh Kumar Jain, B-14, 3rd Floor, Chandrika Vihar, Home Science College Road, Jabalpur PAN No.AEKPJ1335F	Shri Rahul Bardia, C.A.
95	ITA No.65 /Jab/19	2014-15	Income Tax Officer Ward1(1), Jabalpur	M/s R.M. Infra, Plot No. 05, Harshit nagar, Vivekanand Ward, Jabalpur PAN No. AAQFR3960C	None
96	ITA No.66 /Jab/19	2012-13	Deputy Commissioner of Income Tax, Circle - 1(1), Jabalpur	M/s TDP & Associates, 502, Near jain Mandir, Garha Ward, Jabalpur PAN No. AAFT1016D	Shri A.P.Srivastava, Shri Sapan Usrethe, Adv.

Department by:	Shri P. D. Chougule, D.R.		
Date of hearing:	23	08	2019
Date of pronouncement:	23	08	2019

## **ORDER**

### **PER BENCH:**

These appeals filed by the Revenue are directed against the orders by the Commissioner of Income Tax (Appeals)/s, relating to different assessees for different assessment years, and in some cases the assessees have also filed Cross Objections (COs).

2. Section 268A of the Act provides that an appellate authority, including the Appellate Tribunal, shall have regard to the instructions, directions, orders, etc. issued by the CBDT ('Board') from time to time fixing monetary limits for the purpose of regulating the filing of appeals by the Revenue before the different appellate authorities, and which shall, while deciding those appeals, have regard to the said limits.

3. Since the 'tax effect', as computed in terms of Circular 3 of 2018, dated 11/7/2018 issued by the Board u/s. 119 r/w s. 268A of the Act, involved in these appeals filed by the Department does not exceed Rs.50 lakhs in each of these appeals, they are not maintainable in view of CBDT's Circular No.17/2019, dated 8<sup>th</sup> August, 2019, and are liable to be dismissed as such. Since all these appeals are to be disposed on the basis of the monetary limit, as now revised, we have decided to dispose of them by passing a composite order.

4. The parties were heard.

5. Recently, the Ahmedabad Bench of this Tribunal has passed a composite order, dismissing, similarly, 628 appeals by the Revenue and related COs by the assessees. The order is instructive, and is accordingly reproduced as under:

“These 628 appeals and COs pertain to the appeals are filed by various Assessing Officers, all these appeals call into question correctness of the relief granted to the taxpayers by the Commissioners of Income Tax (Appeals) and, most importantly, the tax effect involved in all these appeals does not exceed

Rs.50,00,000 in each of these appeals. The cross objections taken up for hearing are only such cross objections as emanate from these appeals and are broadly in support of the orders passed by the Commissioner (Appeals). In these cases, in the light of the discussions with the Principal Chief Commissioner of Income Tax (Gujarat) and representatives of the Ahmedabad ITAT Bar Association, individual notices are dispensed with; notices of hearing are given only through the notice board.

2. It is in this backdrop that we are pleased to take note of a very pragmatic and taxpayer friendly policy decision by the Government of India for reducing the income tax litigation. Vide CBDT circular dated 8th August, 2019, the income tax department has further liberalized its policy for not filing appeals against the decisions of the appellate authorities in favour of the taxpayers, wherein tax involved is below certain threshold limits, and 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, excluding interest- except when interest itself is in dispute, is Rs 50,00,000 or less. What it means, in plain words, is that when a Commissioner (Appeals) gives the taxpayer tax relief of upto Rs 50 lakhs in an appeal in an assessment year, the matter ends there and the relief so granted by the Commissioner (Appeals) cannot be challenged before this Tribunal, that when this Tribunal gives the taxpayer relief of upto Rs 1 crore in an appeal in an assessment year, the matter ends there and the relief so granted by the Tribunal cannot be challenged before the Hon'ble High Court, and that when Hon'ble High Court gives relief of upto Rs 2 crore to the taxpayer in an appeal in an assessment year, that relief cannot be challenged before Hon'ble Supreme Court. These monetary threshold limits for filing of appeals by the income tax authorities do not take into account interest and other corollaries of the tax demands being confirmed such as penalties, except when a penalty itself is subject matter of litigation, and prosecutions. The enhancement of these monetary limits is at an unprecedented scale. The monetary limit for appeals before this Tribunal, which was Rs 3,00,000 till 10th July 2014, has been in effect enhanced to almost 1,700% in the last five years. This substantial relaxation is certainly

a huge step which signifies trust reposed by the Government of India in the decisions of the appellate forums, and substantially cuts down time taken in the finality of the appellate process. It is indeed heartening to note that in one stroke, the Government has not only prevented, but has, in effect, set the stage for withdrawal of thousands of appeals before this Tribunal and before Hon'ble Courts above. In an environment in which retrospectivity was attached only to the taxation and not to tax reliefs or concessions, such an approach is a pleasant departure from legacy practices.

3. In view of the above factual background and the generous concession by this benevolent CBDT circular, all these appeals must be dismissed as withdrawn and the related cross objections must be dismissed as infructuous. There is, however, a small issue that we must deal with.

4. Smt Aparna Agarwal, learned Departmental Representative, however, has a point to make. She points out that the circular dated 8th August 2019 is not clearly retrospective inasmuch as it specifically states in para 4 that "(t)he said modifications shall come into effect from the date of issue of this Circular". It is thus pointed out that this sentence gives an impression that is only after the date of the said circular that the departmental appeals will not be filed in the cases within the specified tax effect limits. We are urged to bear in mind the impact of this observation while giving effect to the circular dated 8th August, 2019. She, however, hastens to add that she is yet to have any specific instructions on the issue and she leaves it for the bench to take the appropriate call. Learned representatives appearing for the taxpayers vehemently oppose the suggestion implicit in her submissions. All of them are unanimous in their argument that the circular must be held to have retrospective application and must equally apply to the pending appeals as well. Shri J P Shah, Senior Advocate, points out that the circular dated 8th August 2019 is not a standalone circular and it is required to be read with the old circular no. 3 of 2018 which is what it seeks to modify. This circular, according to the learned counsel, only enhances the monetary limits and gives further relaxation. He urges us not to read the circular in a manner so as to nullify the underlying approach and object of reducing litigation. Shri

Soparkar, learned Senior Advocate, submits that all that the present circular does is to modify the monetary limits and nothing more, and, therefore, it cannot be treated to follow any other approach other than the approach followed in the old circular. The old circular, beyond any dispute or controversy, categorically applied to the pending appeals as on the date of issuance of circular. Shri Tushar Hemani, learned Senior Advocate, points out that the circular dated 8th August 2019 only gives further relief not only in terms of the monetary limits but also in terms of the manner in which the application of circular to orders dealing with more than one year is to be made. Shri S N Divetia, learned counsel for the assessee, submits that unlike in the cases of earlier CBDT circulars, which used to be in supersession of earlier circulars on the issues, the circular dated 8th August 2019 only modifies the earlier circular which, inter alia, provided for its retrospective application. Our attention is invited to some judicial precedents in support of the contention that the benevolent circular, such as the one in question, is to be given effect in respect of the pending appeals as well. Ms Urvashi Shodhan, learned counsel for the assessee, points out that it is plainly contrary to the scheme of the litigation policy of the Government of India to give this circular only prospective effect. Shri S K Sadhwani, learned counsel for the assessee, invites our attention to the letter dated 16th July 2018 issued by Member CBDT to all the Principal Chief Commissioners of Income Tax, in the context of circular dated 11th July 2018 that the present circular seeks to modify, seeking report on withdrawal of the appeals covered by the circular. He then points out that it is the old circular is still alive today and the only change is with respect to the monetary limits. In all fairness, therefore, the same approach regarding withdrawal of pending appeals must be followed for this circular as well. On the same lines, arguments are advanced by the learned representatives which, for the sake of brevity and to avoid repetition, we are not referring to in more specific details. In brief rejoinder, learned Departmental Representative graciously leaves the matter to us.

5. Having considered the rival submissions and having perused the material on record, we do not have slightest of hesitation in holding

that the concession extended by the CBDT not only applies to the appeals to be filed in future but it is also equally applicable to the appeals pending for disposal as on now. Our line of reasoning is this. The circular dated 8th August 2019 is not a standalone circular. It is to be read in conjunction with the CBDT circular no 3 of 2018 (and subsequent amendment thereto), and all it does is to replace paragraph nos. 3 and 5 of the said circular. This is evident from the following extracts from the circular dated 8th August 2019:

2. As a step towards further management of litigation. it has been decided by the Board that monetary limits for filing of appeals in income-tax cases be enhanced further through amendment in Para 3 of the Circular mentioned above and accordingly. the table for monetary limits specified in Para 3 of the Circular shall read as follows:

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

3. Further, with a view to provide parity in filing of appeals in scenarios where separate order is passed by higher appellate authorities for each assessment year vis-a-vis where composite order for more than one assessment years is passed. para 5 of the circular is substituted by the following para:

“5. The Assessing Officer shall calculate the tax effect separately for every assessment year in respect of the disputed issues in the case of every assessee. If in the case of an assessee, the disputed issues arise in more than one assessment year, appeal can be filed in respect of such assessment year or years in which the tax effect in respect of the disputed issues exceeds the monetary limit specified in para 3. No appeal shall be filed in respect of an assessment year or years in which the tax effect is less than the monetary limit specified in para 3. Further, even in the case of composite order of any High Court or appellate authority

which involves more than one assessment year and common issues in more than one assessment year no appeal shall be filed in respect of an assessment year or years in which the tax effect is less than the monetary limit specified in para 3. In case where a composite order/ judgement involves more than one assessee, each assessee shall be dealt with separately”

4. The said modifications shall come into effect from the date of issue of this Circular.

6. Clearly, all other portions of the circular no. 3 of 2018 (supra) have remained intact. The portion which has remained intact includes paragraph 13 of the aforesaid circular which is as follows:

13. This Circular will apply to SLPs/ appeals/ cross objections/ references to be filed henceforth in SC/HCs/Tribunal and it shall also apply retrospectively to pending SLPs/ appeals/ cross objections/references. Pending appeals below the specified tax limits in pare 3 above may be withdrawn/ not pressed.

7. In view of the above discussions, we hereby hold that the relaxation in monetary limits for departmental appeals, vide CBDT circular dated 8th August 2019 (supra) shall be applicable to the pending appeals in addition to the appeals to be filed henceforth.

8. Learned Commissioner (DR) then submits liberty may kindly 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 (i) in which it can be demonstrated that the appeals are covered by the exceptions, and (ii) 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 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.

9. In the light of the above discussions, all the appeals stand dismissed as withdrawn. As the appeals filed by the Revenue are found to be non-maintainable and as all the related cross-objections of the assessee arise only as a result of those appeals and merely support the order of the CIT(A), the cross objections filed by the assessee are also dismissed as infructuous. Ordered, accordingly.”

6. In view of the foregoing, the Revenue’s appeals and the assessee’s COs are being dismissed *in limine* as withdrawn/not pressed.

7. It may be clarified that though every care has been taken by the Registry of the Tribunal in identifying the listed appeals, it may yet be that some error in working the tax effect may have occurred. It may also be that an appeal/s is otherwise saved by the exceptions listed at para 10 (scope of which stands widened vide amendment dated 20/8/2018) or para 11 of the Circular. Similarly, it may be that a CO/s bears an independent ground/s, raised for adjudication. Accordingly, liberty is hereby granted to the parties to, where so, move the Tribunal in this regard, in which case it shall, where satisfied on merits, recall an appeal/s or, as the case may be, a CO/s, for being heard on merits. Further, the recall of an appeal would be accompanied by the recall of the assessee’s corresponding CO, if any, dismissed along with. Needless to add, the Tribunal shall, while doing so, which shall be per a speaking order, grant an opportunity of hearing to the other side.

8. In the result, all the appeals of the Revenue and Cross Objections by the assessee stand dismissed.

Order pronounced in the open Court on 23/08/2019.

Sd/-  
[SANJAY ARORA]  
ACCOUNTANT MEMBER

Sd/-  
[A. D. JAIN]  
VICE PRESIDENT

DATED:23/08/2019

JJ:2308

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT(A)
4. CIT
5. DR

By order

Assistant Registrar