

IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH : BANGALORE

BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT
AND SHRI A.K.GARODIA, ACCOUNTANT MEMBER

| Sl. No. | ITA / CO No. | A.Y. | APPELLANT / CROSS OBJECTOR | V. | RESPONDENT |
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| 1 2 | ITA 1582/Bang/2017 ITA 1591/Bang/2017 | 2008-09 2012-13 | The Assistant Commissioner of Income Tax, Central Circle 2(2), Bengaluru – 560 001. | | M/s. Century Real Estate Holdings Pvt. Ltd., J.P. Technopark, 4 th Floor, No.3/1, Millers Road, Bengaluru – 560 052 PAN:AADCC0651M |
| 3 4 | CO 31/Bang/2019 CO 33/Bang/2019 | 2008-09 2012-13 | M/s. Century Real Estate Holdings Pvt. Ltd., Bengaluru. | | The Assistant Commissioner of Income Tax, Central Circle 2(2), Bengaluru – 560 001. |
| 5 6 7 8 | ITA 292/Bang/2018 ITA 293/Bang/2018 ITA 294/Bang/2018 ITA 297/Bang/2018 | 2007-08 2008-09 2009-10 2012-13 | | | Shri K.G. Rajesh, Koduvalli Village, Anoor Post, Chikkamagalru. PAN: ADCPR9558B |
| 9 | ITA 87/Bang/2018 | 2009-10 | The Assistant Commissioner of Income Tax, Central Circle 2(3), Bengaluru. | | Sri Prakash Ladhani, 12, 3 rd Main, Jayamahall Extension, Bengaluru – 560 046. PAN: ABAPL8912B |
| 10 | ITA 59/Bang/2018 | 2008-09 | | | Shri Sachanand Ladhani, No.12, 3 rd Main, Jayamahall Extension, Bengaluru – 560 046. PAN: AAZPL5063F |

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| 11 | CO 60/Bang/2018 | 2008-09 | Shri Sachanand Ladhani, Bengaluru – 560046. PAN:AAZPL5063F | The Assistant Commissioner of Income Tax, Central Circle 2(3), Bengaluru. |
| 12 | ITA 730/Bang/2016 | 2012-13 | The Income Tax Officer, Ward 6(2)(4), Bangalore. | M/s. Accu Plast, 16 th Cross, Abbigere Main Road, Opp. M.N. Industrial K.G. Halli, Bangalore – 560015. PAN:AAIFA8211D |
| 13 | ITA 203/Bang/2017 | 2010-11 | The Income Tax Officer (Exemptions) Ward 1, Hubli. | Savayava Krushi Parivara, Krushinivasa, Kuruvalli, Thirthalli – 577432. PAN:AAJTS4242D |
| 14 | ITA 409/Bang/2012 | 2008-09 | The Assistant Commissioner of Income Tax, Central Circle 2(3), Bengaluru. | E-City Developers Pvt. Ltd., No.208, West Minister, 13, Cunningham Road, Bangalore – 560052. PAN:AABCE734R |
| 15 | ITA 1250/Bang/2007 | 1999-2000 | The Assistant Commissioner of Income Tax, Central Circle 1(2), Bengaluru. | Blue Lines, Prop. Mr. Balakrishna Setty (HUF), 106C, 30 th Cross, 7 th Block Jayanagar, Bangalore. PAN:AACHR4371E |
| 16 | ITA 1651/Bang/2018 | 2013-14 | The Deputy Commissioner of Income Tax, Central Circle 1(2), Bengaluru. | Sri Gowda H Basavaraj, A-905, M G Road, Bangalore 560001 PAN:ACQPB3990A |

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| 17 | ITA 2723/Bang/2017 | 2013-14 | The Income Tax Officer, Ward 3(1), Hubballi. | Shejwadkar Builders Pvt. Ltd., Akshaya Centre, Gokul Road, Hubballi. PAN:AAHCS8132M |
| 18 | ITA 917/Bang/2016 | 2010-11 | The Income Tax Officer, Ward 5(3)(1), Bangalore. | Shri P. Anil Kumar, No.139-343, Wellington Layout, Manipal County Road Singasandra Post Bommanahalli, Bengaluru – 560068 PAN:AFDPA0418G |
| 19 | ITA 1123/Bang/2013 | 2005-06 | The Assistant Commissioner of Income Tax, Central Circle 2(3), Bengaluru. | Mr. I. Abdul Salim, Baith Us Sherina, Behind Showkath Manzil, Chokkabettu. Suratkal PAN: AESPI6208D |
| 20 | CO 19/Bang/2014 | | Mr. I. Abdul Salim, Chokkabettu. Suratkal PAN: AESPI6208D | The Assistant Commissioner of Income Tax, Central Circle 2(3), Bengaluru. |
| 21 | ITA 2626/Bang/2018 | 2013-14 | The Assistant Commissioner of Income Tax, Circle 6(3)(1), Bangalore. | Sri Govindappa Chandre Gowda, No.10, Sathyanarayana Nilaya, KHB Colony, Puttenahalli, Yelhanka, Bengaluru-560064 PAN:ADQPG0071N |
| 22 | ITA 1333/Bang/2016 | 2011-12 | The Assistant Commissioner of Income Tax (E), Circle 1, Bangalore. | Karnataka Industrial Area Development Board, 143, R P Building, 2 nd Floor, Nrupatunga Road, Bangalore-1. |

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| 23 | ITA 1786/Bang/2018 | 2016-17 | The Deputy Commissioner of Income Tax (IT), Circle 2(1), Bangalore. | | Pune Dynasty Projects Pvt. Ltd., 1 st Floor, Embassy Point, No.150, Infantry Road, Bangalore. PAN:AAECP1340D |
| 24 | ITA 1422/Bang/2015 | 2009-10 | The Income Tax Officer, Ward 1(4), Davangere. | | Shri R.S. Punith, Prop. Srinivasa Enterprises, N R Road, Davangere. PAN: AIFPR2148K |
| 25 26 | ITA 1069/Bang/2015 ITA 1071/Bang/2015 | 2010-11 2011-12 | The Assistant Commissioner of Income Tax, Circle 1(1), Mangaluru. | | M/s. Yojak (India) Pvt. Ltd., Trade Centre, NH 17, Kottara Chwoki, Mangalore. PAN: AAACY1852D |
| 27 28 | CO 154/Bang/2018 CO 155/Bang/2018 | 2010-11 2011-12 | M/s. Yojak (India) Pvt. Ltd., Mangalore. PAN: AAACY1852D | | The Assistant Commissioner of Income Tax, Circle 1(1), Mangaluru. |
| 29 | WTA 9/Bang/2019 | 2009-10 | The Wealth Tax Officer, Ward 3(2)(3), Bangalore. | | Sri Made Gowda Thibbe Gowda, No.290, BEML Layout Cross, I Phase, V Stage, Rajarajeshwarinagar Bangalore-560098 PAN:AEJPG5365D |
| 30 31 | ITA 40/Bang/2017 ITA 41/Bang/2017 | 2010-11 2011-12 | The Deputy Commissioner of Income Tax, Circle 7(1)(1), Bangalore. | | Total Environment Building Systems Pvt Ltd., Imagine No.78, ITPL Main Road, EPIP Zone Whitefield Bangalore-560066 PAN:AABCT9452F |

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| 32 | ITA 1459/Bang/2017 | 2011-12 | The Assistant Commissioner of Income Tax, Circle 3(1)(1), Bengaluru | International Construction Pvt Ltd, 113, Park Street, Poddar Point, 3 rd Flr., Kolkata 700016 PAN: AAACI5686F |
| 33 | ITA 2968/Bang/2018 | 2015-16 | The Income Tax Officer, Ward 3, Kalaburagi. | Shri Bhimanna Sharanappa Nagur, H.No.159/1, Indira Nagar, Afzalpur Dist. Gulbarga 585301 PAN: ACSPN9665L |
| 34 | ITA 3123/Bang/2018 | 2010-11 | The Deputy Commissioner of Income Tax, Central Circle 6(1)(1), Bangalore. | Scripts 'N' Scroll (India) Pvt Ltd., 100/2, Anchorage-2, Richmond Road, Bengaluru-560001. PAN: AACCS0201N |
| 35 | ITA 237/Bang/2014 | 1999-2000 | The Assistant Commissioner of Income Tax, Circle 2(1), Mysore. | Shri M Nagaraja, M/s. Nagetha Complex, Double Road, Saraswathipuram, Mysore-570009 PAN:ABOPN8680L |
| 36 | CO 11/Bang/2016 | 1999-2000 | Shri M Nagaraja, Mysore-570009 PAN:ABOPN8680L | The Assistant Commissioner of Income Tax, Circle 2(1), Mysore. |
| 37 | ITA 25/Bang/2019 | 2013-14 | The Income Tax Officer, Ward 1, Sirsi. | Tameer Co-operative Credit Society Ltd., Hubli Road, Sirsi. PAN:AAAAT9372M |
| 38 39 40 | ITA 1945/Bang/2017 ITA 1344/Bang/2017 ITA 1946/Bang/2017 | 2010-11 2009-10 2011-12 | The Deputy Commissioner of Income Tax, Circle 7(1)(1), Bangalore. | TES Electronics Solutions India P.Ltd. 65, 35 th Main, BTM Layout, 2 nd Stage, 100 Feet Ring Road, Bengaluru-450068. |

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| | | | | PAN:AACCT6975A |
| 41 | ITA 3180/Bang/2018 | 2006-07 | The Income Tax Officer, Ward 4(2)(3), Bangalore. | Smt. Susan Cherian, Rep. by L/R Sh. Abraham Cherian, No.56, Munnekolala, Marathahalli PO, Bangalore-560037. PAN:BJHPS7835L |
| 42 | ITA 2546/Bang/2018 | 2014-15 | The Deputy Commissioner of Income Tax, Circle 4(1)(1), Bangalore. | JSW Industrial Gases Pvt. Ltd., P.B. No.16, PO Vidyanagar, Bellary Dist.583275 PAN: AAACJ5037F |
| 43 | ITA 2806/Bang/2018 | 2007-08 | The Income Tax Officer, Ward 5(2)(4), Bangalore. | Shri N. Abhilash, No.27/8, Maruthi Nilaya, 3 rd Main, Hanumanthanagar, Bengaluru – 560019 PAN:ADGNP5440A |
| 44 | CO 135/Bang/2018 | | Shri N. Abhilash, Bengaluru – 560019 PAN:ADGNP544A | The Income Tax Officer, Ward 5(2)(4), Bangalore. |
| 45 | ITA 1563/Bang/2016 | 2012-13 | The Deputy Commissioner of Income Tax, Central Circle 1, Mangaluru. | M/s. Paramount Realty & Infrastructure, D.No.3W-28-2350/1, Ground Floor, Dev Plaza, Kadri Temple Road, Mangalore. PAN:AAMFP4225G |
| 46 | ITA 3292/Bang/2018 | 2014-15 | The Deputy Commissioner of Income Tax, Circle 6(2)(1), Bangalore. | Shri Sahil Patel, No.6, 2 nd Main Road, Sharadamba Temple Street, Jalahalli, Bangalore – 560013. PAN: AMRPP5919N |

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| 47 48 | ITA 404/Bang/2018 ITA 405/Bang/2018 | 2013-14 2014-15 | The Assistant Commissioner of Income Tax, Circle 5(1)(1), Mangaluru | Reynolds Sound & Lighting Services Pvt Ltd., No.10, 8 th Cross Rose Garden, Bazaar Street, Neelasandra, Bengaluru – 560 047. PAN:AABCR7987F |
| 49 | IT(SS)A 2/Bang/2013 | 1991-92 to 2001-02 | The Assistant Commissioner of Income Tax, Circle 2(1), Mangalore. | Shri Bharath Bhushan Gurunag, Near Alake Bridge, Kudroli, Mangalore. PAN:ABOPB0658A |
| 50 | CO 48/Bang/2014 | | Shri Bharath Bhushan Gurunag, Kudroli, Mangalore. PAN:ABOPB0658A | The Assistant Commissioner of Income Tax, Circle 2(1), Mangalore. |
| 51 | ITA 2147/Bang/2018 | 2007-08 | The Assistant Commissioner of Income Tax, Circle 1(2)(1), Bengaluru. | Sai Teja Developers, 837, 8 th Main, II B Cross, Kalyan Nagar, 1 st Block HRBR Layout, Bengaluru 560043. PAN:ABHFS8919C |
| 52 | ITA 1022/Bang/2019 | 2012-13 | The Deputy Commissioner of Income Tax (LTU), Circle 2, Bengaluru. | Sansera Engineering Pvt. Ltd., No.261/C, Bommasandra Industrial Area, Hebbagodi, Anekal Taluk, Bangalore-99. PAN:AAECS2440M |
| 53 | ITA 276/Bang/2019 | 2011-12 | The Assistant Commissioner of Income Tax, Circle 1(1), Davangere. | Davangere Nirmithi Kendra, KIADB Industrial Area,Lokikera, Davangere. PAN: AAATD5939P |

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| 54 | ITA 1520/Bang/2018 | 2014-15 | The Assistant Commissioner of Income Tax, Circle 4(1)(2), Bengaluru. | Mfar Holdings Pvt Ltd., No.3, Lavelle Road, Bangalore-560001. PAN:AABCM3804C |
| 55 | ITA 2467/Bang/2018 | 2010-11 | The Assistant Commissioner of Income Tax, Circle 4(1)(2), Bengaluru. | Suprajit Engineering India Pvt Ltd., 100, Bommasandra Industrial Area, Anekal Taluk, Bengaluru-562158. PAN:AADCS1638L |
| 56 | ITA 280/Bang/2019 | 2008-09 | The Income Tax Officer, Ward 2(1), Bangalore. | Primary Co-operative Agriculture & Rural Development Bank Ltd., Kagathur Road, Channagiri 577213 PAN:AAJJP0642F |
| 57 | ITA 290/Bang/2019 | 2015-16 | The Income Tax Officer, Ward 1(1)(2), Bangalore. | Antariksh Softech Pvt. Ltd., No.70, 2 nd Floor, 98 th Main, HMT Main Road, Mathikere, Bangalore 560054 PAN:AAHCA1836G |
| 58 | ITA 2337/Bang/2018 | 2015-16 | The Income Tax Officer, Ward 5(2)(3), Bangalore. | M/s. Avigha Enterprises, 112, 2 nd Cross, MORE Building, Bull Temple Road, K G Nagar Basavangudi Bangalore 56004 PAN:AAWFA1459R |
| 59 | ITA 1466/Bang/2018 | 2011-12 | The Deputy Commissioner of Income Tax, Circle 2(1)(1), Bangalore. | B.R. Mines and Minerals Pvt Ltd., No.15, Primrose Road Gurappa Avenue, Bangalore 560025 |

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| 60 | CO 101/Bang/2018 | | B.R. Mines and Minerals Pvt Ltd., Bangalore 560025 PAN:AADCB5060B | The Deputy Commissioner of Income Tax, Circle 2(1)(1), Bangalore. |
| 61 | 1767/Bang/2018 PAN – AAALT0017G | 2015-16 | ITO, Ward-1(5), Davangere | The Davangere, Harihara Urban Sahakara Bank Niyamitha, 79/2, Silver Jubilee Building, P.B Road, Davangere-577 002. |
| 62-64 | 1918 to 1920/ Bang/2018 PAN –AAATM6787G | 2006-07 2007-08 2010-11 | ITO (E), Ward-1, Mysore | M/s Marimalappas Charities Naryan Shastry Road, Mysore. |
| 65 | 1800/Bang/2018 PAN – AFRPA5951Q | 2012-13 | ITO, Ward-5(3)(3), Bangalore | Shri Syed Abrar, No.456, 2 nd Cross, M.M Layout, AMC Main Road, Bangalore-560 032. |
| 66 | IT(IT)A) 243/Bang /2017 PAN AABCA 4812 A | 2012-13 | DCIT, Intl. taxation, Circle-1(1), Bangalore. | M/s Agni Aero Sports Adventure Academy Pvt. Ltd., Jakkur Aerodrome, 12 th KM, Bellary Road, Bangalore-560 064. |
| 67 | 605/Bang/2019 PAN – AAVFA 9128 J | 2013-14 | DCIT, Circle-4(3)(3), Bangalore | M/s APCO Concrete Block and Allied Products, No.805, 14 th Cross, 1 st Phase, J.P Nagar, Bangalore-560 078. |

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| 68 | 1147/HYD/2011 PAN –AAACW0387R | 2005-06 | DCIT, Circle-7(1)(2), Bangalore | M/s Wipro Ltd., Doddakanelli, Sarjapur Road, Bangalore. |
| 69 | 2813/Bang/2018 PAN:AAACU2311H | 2013-14 | ACIT, Circle-7(1)(1), Bangalore | M/s U.B Infrastructure Project Ltd., No.24, U.B City, U.B Towers, Level-12, Vittal Mallya Road, Bangalore-560 001.. |
| 70 | 275/Bang/2018 PAN – APZPP 8363 H | 2013-14 | ACIT, Central Circle-2(3), Bangalore | Smt. Pallavi Ravi, Devadatta Nilaya, Basavanahalli Main Road, Chikkamagaluru-577 101. |
| 71 | 980/Bang/2017 PAN – AATFM 0683J | 2014-15 | ACIT, Circle-2(3)(1), Bangalore | M/s Imperial, Health Resaerch Centre Ltd., No.154,11, Opp. IMB, Banerghatta Road, Bilekahalli, Bangalore-560 076. |
| 72 | 2216/Bang/2017 PAN –AAVFA9128 J | 2013-14 | ITO, Ward-2, Kalaburgi | M/s Mangal Reality, No.A-2, A-3, S.S Patil Complex, S.B Temple Road, Khuba Plots, Kalaburagi. |
| 73 | 1017/Bang/2013 PAN – AAEPF 5253A | 2003-04 | DCIT, Central Circle-2(3), Bangalore | Shri B.M Farookh, Prop. FourEF Construction, No.25/1, Residency Road, Bangalore. |

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| 74 | 1019/Bang/2013 PAN – AAEPF 5253A | 2005-06 | DCIT, Circle-4(3)(3), Bangalore | Shri B.M Farookh, Prop. FourEF Construction, No.25/1, Residency Road, Bangalore. |
| 75 | CO 14/Bang/2014 (ITA No.1019/Bang/2013) (By assessee) PAN – AAEPF 5253A | 2005-06 | DCIT, Circle-4(3)(3), Bangalore | Shri B.M Farookh, Prop. FourEF Construction, No.25/1, Residency Road, Bangalore. |
| 76 | 988/Bang/2013 PAN – AA-EFA 5254 H | 2008-09 | DCIT, Central Circle-2(3), Bangalore | Smt. A.K Fouzia, Moyeen Villa, Long Port Town, Bangalore. |
| 77 | CO 12/Bang/2014 (ITA No.988/Bang/2014) (By Assessee) PAN – AA-EFA5254H | 2008-09 | DCIT, Central Circle-2(3), Bangalore | Smt. A.K Fouzia, Moyeen Villa, Long Port Town, Bangalore. |
| 78 | 1958/Bang/2016 PAN – AABCT7374C | 2013-14 | ITO (TDS), (LTU) Bangalore | M/s T.E Connectivity India Pvt. Ltd., T.E Park, 22B, Doddenakundi 2 nd Phase, Industrial Area, Whitefield Road, Bangalore- 560 048. |
| 79 | 1959/Bang/2016 PAN –AABCT 7374C | 2014-15 | ITO (TDS), (LTU) Bangalore | M/s T.E Connectivity India Pvt. Ltd., T.E Park, 22B, Doddenakundi 2 nd Phase, Industrial Area, Whitefield Road, Bangalore- 560 048. |

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| 80 | 1664/Bang/2018 PAN – AACCS5415 R | 2012-13 | DCIT, Circle-6(1)(2), Bangalore | M/s Swan Silk Pvt. Ltd., No.40, 4 th Cross, Swan House, Residency Road, Bangalore-560 025. |
| 81 | 12/Bang/2019 PAN – AAAPY 4922F | 2009-10 | ACIT, Circle-1(3)(1), Bangalore | Shri B.S Yediyurappa No.381, Davalagiri, 2 nd Main, 6 th Gross, 80 Feet, R.M.V Extension, Bangalore-560 050. |
| 82 | 13/Bang/2019 PAN – AAAPY 4922F | 2010-11 | ACIT, Circle-1(3)(1), Bangalore | Shri B.S Yediyurappa No.381, Davalagiri, 2 nd Main, 6 th Gross, 80 Feet, R.M.V Extension, Bangalore-560 050. |
| 83 | CO 43/Bang/2019 (In ITA No.12/Bang/2019) (By assessee) PAN – AAAPY 4922 F | 2009-10 | ACIT, Circle-1(3)(1), Bangalore | Shri B.S Yediyurappa No.381, Davalagiri, 2 nd Main, 6 th Gross, 80 Feet, R.M.V Extension, Bangalore-560 050. |
| 84 | CO 44/Bang/2019 (In ITA No.13/Bang/2019) (By assessee) PAN – AAAPY 4922F | 2010-11 | ACIT, Circle-1(3)(1), Bangalore | Shri B.S Yediyurappa No.381, Davalagiri, 2 nd Main, 6 th Gross, 80 Feet, R.M.V Extension, Bangalore-560 050. |
| 85 | 1020/Bang/2019 PAN – AAATP 5861A | 2015-16 | DCIT, Circle-2(1), Mysore | M/s Petadipathi Trust, Ganapathi Sachidhananda Ashram, Datta Nagar, Ooty Nanjangud Road, Mysore. |

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| 86 | CO 49/Bang/2019 (In ITA 1020/Bang/2019) PAN –AAATP 5861A | 2015-16 | M/s Petadipathi Trust, Ganapathi Sachidhananda Ashram, Datta Nagar, Ooty Nanjangud Road, Mysore. | | DCIT, Circle-2(1), Mysore |
| 87 | 596/Bang/2001 PAN – GIR No.B-229 | 1995-96 | DCIT (Trust), Circle-3(1), Bangalore | | Baldvin Girls High School, No.90, Richmond Road, Bangalore-560 025. |
| 88 | 597/Bang/2001 PAN – GIR No.B-229 | 1996-97 | DCIT (Trust), Circle-3(1), Bangalore | | Baldvin Girls High School, No.90, Richmond Road, Bangalore-560 025 |
| 89 | 605/Bang/2001 PAN – GIR No.B-229 | 1996-97 | DCIT (Trust), Circle-3(1), Bangalore | | Baldvin Girls High School, No.90, Richmond Road, Bangalore-560 025 |
| 90 | 606/Bang/2001 PAN – GIR No.B-229 | 1997-98 | DCIT (Trust), Circle-3(1), Bangalore | | Baldvin Girls High School, No.90, Richmond Road, Bangalore-560 025 |
| 91 | 1903/Bang/2018 PAN – ALGPK6521K | 2014-15 | ACIT, Circle-1, Bellary | | Shri Kaviraj Rajanna Kalahalli, Prop. M/s Lakshmi Minerals, Nahar Complex, Dam Road Hospet. |
| 92 | 1130/Bang/2013 PAN – AABFF 5741Q | 2007-08 | DCIT, Central Circle-2(3), Bangalore | | M/s Fiza Shipping & Logistics & Commerce Centre, Kulur, Kavoov Road, Mangalore. |

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| 93 | 1131/Bang/2013 PAN – AABFF 5741Q | 2008-09 | DCIT, Central Circle-2(3), Bangalore | M/s Fiza Shipping & Logistics & Commerce Centre, Kulur, Kavoor Road, Mangalore. |
| 94 | CO 23/Bang/2014 (In 1131/Bang/2013) PAN – AABFF 5741Q | 2007-08 | M/s Fiza Shipping & Logistics & Commerce Centre, Kulur, Kavoor Road, Mangalore. | DCIT, Central Circle-2(3), Bangalore |
| 95 | 411/Bang/2015 PAN –AAKPY9869M | 2007-08 | ITO, Ward-7(2)(2), Bangalore | Shri Syed Yaseen, No.63/C Siddiah Road, Bangalore-560 027. |
| 96 | 2064/Bang/2018 PAN – AHMPK3576A | 2012-13 | DCIT, Circle-4(3)(1), Bangalore | Shri Manohar Krsihnaswamy, No. 479, 13 th Cross, 28 th Main, J.P Nagar 1 st Phase, Bangalore-76 |
| 97 | 1058/Bang/2018 PAN – AAAAT 6687 R | 2013-14 | ITO, Ward-2, Vijaypur. | Shri Adil Amanat Co-operative Credit Society Ltd., Vijaypur. |
| 98 | 1577/Bang/2019 PAN – AABTA 9495 Q | 2016-17 | ITO, Ward-5(2)(1), Bangalore | M/s Andhra Devanga Sanghaum (R) 203, 3 rd Floor, 35,36 ADC Complex, J.M Road, C.T Street, Bangalore-560 002. |
| 99 | 913/Bang/2018 PAN – AJXPK 1430 E | 2006-07 | ACIT, Circle-1(4), Bangalore | Shri K Manju, Producer, No.1241/1, 28 th Main, 32 nd G Cross, 4 th T Block Jayanagar, Bangalore. |

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| 100 | 914/Bang/2018 PAN – AJXPK 1430 E | 2007-08 | ACIT, Circle-1(4), Bangalore | Shri K Manju, Producer, No.1241/1, 28 th Main, 32 nd G Cross, 4 th T Block Jayanagar, Bangalore. |
| 101 | 916/Bang/2018 PAN – AJXPK 1430 E | 2009-10 | ACIT, Circle-1(4), Bangalore | Shri K Manju, Producer, No.1241/1, 28 th Main, 32 nd G Cross, 4 th T Block Jayanagar, Bangalore |
| 102 | 1233/Bang/2017 PAN – AABAT 0269J | 2012-13 | DCIT, Circle- 5(2)(1), Bangalore | The Karnataka State Co-operative Apex Bank Ltd., No.1, Uthunga, Pampa Mahakavi Road, Chamrajpet, Bangalore-560 018. |
| 103 | 2002/Bang/2017 PAN – AAACN 4571 G | 2012-13 | ACIT, Circle- 5(1)(1), Bangalore | Ms. Nandi Engineering Ltd., No.1, Midford House, Midford Garden, M.G Road, Bangalore.560 001. |
| 104 | CO 84/Bang/2018 (In 1290/Bang/ 2017) PAN – AAACN4571G | 2014-15 | Ms. Nandi Engineering Ltd., No.1, Midford House, Midford Garden, M.G Road, Bangalore.560 001. | ACIT, Circle- 5(1)(1), Bangalore. |
| 105 | IT(IT)A/1041/ Bang/2019 PAN – AADCM7750M | 2014-15 | DCIT, (IT) Circle- 1(2), Bangalore | M/s Adadyn Technologies Pvt. Ltd., No.15, 22 nd 2 nd & 3 rd Floor, K.M.J Arcade, Industrial Main Road, 5 th Block, Koramangala, Bangalore-560 095. |

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| 106 | IT(IT)A/1042/ Bang/2019 PAN – AADCM7750M | 2015-16 | DCIT, (IT) Circle- 1(2), Bangalore | M/s Adadyn Technologies Pvt. Ltd., No.15, 22 nd 2 nd & 3 rd Floor, K.M.J Arcade, Industrial Main Road, 5 th Block, Koramangala, Bangalore-560 095. |
| 107 | IT(IT)A/1043/ Bang/2019 PAN – AADCM7750M | 2016-17 | DCIT, (IT) Circle- 1(2), Bangalore | M/s Adadyn Technologies Pvt. Ltd., No.15, 22 nd 2 nd & 3 rd Floor, K.M.J Arcade, Industrial Main Road, 5 th Block, oramangala, Bangalore-560 095. |
| 108 | 1077/Bang/2019 PAN – AAGCA8053Q | 2012-13 | ITO, Ward-1(1)(2), Bangalore | M/s Atlas Power India Pvt. Ltd., A2, 2 nd Floor, Regency Splendor, No.25, Hall Road, Richards Town, Bangalore-560 005. |
| 109 | 1264/Bang/2017 PAN – APGPS 9990D | 2010-11 | Smt. Neeta V, Sherlekar, Shilpa Bejai, Church Road, Mangalore. | ACIT, Central Circle-2, Mangalore |
| 110 | 1265/Bang/2017 PAN – APGPS 9990D | 2011-12 | Smt. Neeta V, Sherlekar, Shilpa Bejai, Church Road, Mangalore. | ACIT, Central Circle-2, Mangalore |
| 111 | 2756/Bang/2017 PAN – APGPS 9990D | 2012-13 | ACIT, Central Circle-2, Mangalore | Smt. Neeta V, Sherlekar, Shilpa Bejai, Church Road, Mangalore. |

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| 112 | CO 36/Bang/2018 (In 2756/Bang/2017) PAN – APGPS 9990D | 2012-13 | Smt. Neeta V, Sherlekar, Shilpa Bejai, Church Road, Mangalore. | | ACIT, Central Circle-2, Mangalore |
| 113 | 123/Bang/2018 PAN – AAAFK6627K | 2013-14 | DCIT, Circle- 1(2)(1), Bangalore | | M/s Khiviraj Motors, No.10/2, Kasturabha Road, Bangalore- 560 001. |
| 114 | 362/Bang/2019 PAN – AAACJ 4901 E | 2008-09 | ITO, Ward-4 (1)(1), Bangalore | | M/s Jois Securities Pvt. Ltd., 533, Sai Raksha Poorna Pragna Layout, Kengeri Main Road, Subramanya Pura, Bangalore-560 061. |
| 115 | 1126/Bang/2018 PAN – AAAAN 0784 F | 2014-15 | ITO, Ward-1, Tiptur. | | M/s Netaji Credit Co-operative Ltd., Vinayaka Nagar Extn., Tiptur. |
| 116 | 587/Bang/2019 PAN – AABCT3936G | 2008-09 | DCIT, Circle- 7(1)(1), Bangalore | | M/s Thought Works Technologies India Pvt. Ltd., 147 F, 2 nd Floor, ACR Mansion, 8 th Main Road, 3 rd Block, Koramangala, Bangalore-560 034. |
| 117 | 1416/Bang/2018 | 2008-09 | Income Tax Officer, Ward 6(3)(4), Bangalore. | | Shri Siddagangaiah, Prop.Mylaralingeswara Provision Stores, No.37, Doddakikkenahalli Madure Hobli, Kanaswadi Post, Doddaballapur Taluk, Bangalore-561 203 PAN ALQPA 7164A |
| 118 | 1519/Bang/2018 | 2013-14 | Asst. Commissioner | | M/s. Maini Material |

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| | | | of Income Tax, Circle 4(1)(2), Bangalore. | Movement Pvt. Ltd., 131,6 th Floor,Devatha Plaza, Residency Road, Bangalore. PAN AABCM 8922D |
| 119 | 469/Bang/2019 | 2013-14 | Income Tax Officer, Ward – 3, Kalaburagi. | Smt. Sushila Devi Malu, Legal Heir of Late Ram Gopal K Malu, Plot No.13, Malu House, MSK Mill Road, Gulbarga. PAN ABYPK8457C |
| 120 | 674/Bang/2017 | 2013-14 | Income Tax Officer, Ward 2(2), Hubballi. | M/s. Karnataka University Employees Credit Co-op Society, Ltd., Pavate Nagar, Dharwad. PAN AAAAK 1751H |
| 121 | 1200/Bang/2018 | 2008-09 | Assistant Commissioner of Income Tax, Circle 2(2)(1), Bangalore. | Mr. V. Ananth Kumar, Prop. M/s. Biligiri Granites, No.50/8, 4 th Floor, Vyshnavi Apartments, 4 th Cross, Malleswaram, Bangalore-560 003 PAN AFSPK 9224K |
| 122 | 1162/Bang/2018 | 2013-14 | Income Tax Officer, Ward 7(2)(4), Bangalore. | Smt. Shubha, No.9, Flat No.102, Singhi Sapphire, 17 th A Cross, BSK-II Stage, Bangalore-560 070 PAN AHQPS 3212F |
| 123 | 2004/Bang/2017 | 2010-11 | Asst. Commissioner of Tax, Circle 5(1)(1), Bangalore. | M/s. Nitesh Estates Ltd. 8 th Floor, Nitesh Timesquare, No.8, M.G. Road, Bangalore-560 045 PAN AABCN 9267C |
| 124 | 1012/Bang/2019 | 2015-16 | Income Tax Officer, Ward1(1)(3), Bangalore. | Shri Deepak Bethala, No.815, 8 th Block, 8 th Cross, 80 Feet Road, Koramangala, Bangalore-560 095 PAN AALPB7174K |

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| 125 - 126 | 296 & 297/Bang/2019 | 2013-14 | Asst. Commissioner of Income Tax, Circle 1, Shivamogga. | M/s. Malnad Areca Marketing Co-operative Society, APMC Yard, Shivamogga. PAN AAJMJ 0788P |
| 127 | 2765/Bang/2017 | 2013-14 | Income Tax Officer, Ward 6(1)(2), Bangalore. | M/s. Softjin Infotech Pvt. Ltd., No.52, 3 rd Floor, 100 Feet Main Road, Koramangala, Bangalore-560 034 PAN AAFCS 0840L |
| 128 | 2038/Bang/2018 | 2009-10 | Income Tax Officer, Ward 2, Chitradurga. | Sri M.D. Koushik, Prop. Koushik Mining Enterprises, No.112, Lakshamma Badavane, Huliya Road, Huliya. PAN ALIPK 7887J |
| 129 | 2137/Bang/2017 | 2011-12 | Asst. Commissioner of Income Tax, Circle 5(1)(1), Bangalore. | M/s. Narus Networks Pvt. Ltd., 2 nd Floor, Salarpuria Cambridge Mall, 9, Cambridge Road, Bangalore-560 008 PAN AACCN 2889F |
| 130 | CO 96/Bang/2018 | 2011-12 | M/s. Narus Networks Pvt. Ltd., 2 nd Floor, Salarpuria Cambridge Mall, 9, Cambridge Road, Bangalore-560 008 PAN AACCN 2889F | Asst. Commissioner of Income Tax, Circle 5(1)(1), Bangalore. |
| 131 | 1139/Bang/2017 | 2011-12 | Income Tax Officer, Ward 1(3), Davangere. | Shri Mahesh Kotrabasappa Kanchikere, No.2522, 2 nd Cross, 3 rd Main, SS Layout, Davangere. PAN AKBPK 2457N |

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| 132 | 1904/Bang/2018 | 2007-08 | Dy. Commissioner of Income Tax, Central Circle 1(3), Bangalore. | Shri G Somashekar Reddy, No.8, Ashok Nagar, Havambhavi, Siruguppa Road, Bellary – 583 103 PAN AJOPR 6213R |
| 133 | 1905/Bang/2018 | 2008-09 | Dy. Commissioner of Income Tax, Central Circle 1(3), Bangalore. | Shri G Somashekar Reddy, Bellary – 583 103 PAN AJOPR 6213R |
| 134 | C.O. No.120/Bang/2018 (In ITA 1904/Bang/2018) | 2007-08 | Shri G Somashekar Reddy, Bellary – 583 103 PAN AJOPR6213R | Dy. Commissioner of Income Tax, Central Circle 1(3), Bangalore. |
| 135 | C.O. No.121/Bang/2018 (In ITA 1905/Bang/2018) | 2008-09 | Shri G Somashekar Reddy, Bellary – 583 103 PAN AJOPR6213R | Dy. Commissioner of Income Tax, Central Circle 1(3), Bangalore. |
| 136 | 152/Bang/2019 | 2007-08 | Dy. Commissioner of Income Tax, Central Circle 2(1), Bangalore. | M/s. Platinum Holding P. Ltd., No.2/1, Abu Garden, OMR Road, Navallur, Chennai- 603 103 PAN AADCP 8781D |
| 137 | 153/Bang/2019 | 2008-09 | -do- | -do- |
| 138 | 154/Bang/2019 | 2009-10 | -do- | -do- |
| 139 | C.O. No.22/Bang/2019 (IN ITA No.152/Bang/2019) | 2007-08 | M/s. Platinum Holding P. Ltd., No.2/1, Abu Garden, Chennai-603 103 PAN AADCP 8781D | Dy. Commissioner of Income Tax, Central Circle 2(1), Bangalore. |
| 140 | C.O. No.23/Bang/2019 (IN ITA No.153/Bang/2019) | 2008-09 | M/s. Platinum Holding P. Ltd., No.2/1, Abu Garden, Chennai-603 103 PAN AADC8781D | Dy. Commissioner of Income Tax, Central Circle 2(1), Bangalore. |

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| 141 | C.O. No.24/Bang/2019 (IN ITA No.154/Bang/2019) | 2009-10 | M/s. Platinum Holding P. Ltd., No.2/1, Abu Garden, Chennai-603 103 PANAADCP8781D | Dy. Commissioner of Income Tax, Central Circle 2(1), Bangalore. |
| 142 | 1222/Bang/2018 | 2008-09 | Dy. Commissioner of Income Tax, Circle 1(1)(2), Bangalore. | M/s. Business Process Outsourcing India Pvt. Ltd., Tower 2D, Vrindavan Tech Village, Devarabeesanahalli, ORR, Bangalore 560037 PAN AABCB 5293N |
| 143 | 2032/Bang/2018 | 2012-13 | Income Tax Officer, Ward 1(2), Davangere. | Shri K. Harsha Reddy, No.1814, 1 st Main, 9 th Cross, Vidyanagar, Davangere. PAN ABUPH 1199J |
| 144 | 2033/Bang/2018 | 2013-14 | Income Tax Officer, Ward 1(2), Davangere. | Shri K. Harsha Reddy, No.1814, 1 st Main, Vidyanagar, Davangere. PAN ABUPH 1199J |
| 145 | 668/Bang/2019 | 2013-14 | Income Tax Officer, Ward 2(2)(4), Bangalore. | Shri Hastimal M Jain, 1 st Floor, Rajatha Complex, Chickpet, Bangalore. PAN ABPPJ 6776L |
| 146 | 2253/Bang/2018 | 2014-15 | Dy. Commissioner of Income Tax, Circle 6(2)(1), Bangalore. | M/s. Karle Properties, No.151, Indl. Suburb, Yeswanthpur, Bangalore- 560 022 PAN AABFK 1537B |
| 147 | 651/Bang/2016 | 2012-13 | Asst. Commissioner of Income Tax, Circle 1(1), Hubli. | The Kanara District Central Co-op. Bank Ltd., Sirsi-581402 PAN AAAAT 7777J |
| 148 | 2578/Bang/2017 | 2011-12 | Asst. Commissioner of Income Tax (TDS), | M/s. Indian Institute of Management, Bannerghatta Road, |

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| | | | Circle 2(1), Bangalore. | Bangalore. TAN BLRI00630A |
| 149 | 1788/Bang/2017 | 2008-09 | Asst. Commissioner of Income Tax, Central Circle 2(1), Bangalore. | M/s. Lakshmi Venkatesh Minerals, 21 st Ward, Bellary Road Circle, Opp. Lucky Tyres, Hospet-583 201 PAN ABHFS 8469H |
| 150 | 1134/Bang/2019 | 2012-13 | Income Tax Officer, Ward 1(2)(1), Bangalore. | Smt. Ratnamma, Flat No.201, 2 nd Floor, Golf View Apartments, No.4, Crescent Road, Bangalore- 560 001 PAN AFUPR 9223F |
| 151 | 2618/Bang/2018 | 2014-15 | Income Tax Officer, Ward 4, Raichur. | M/s. Travancore Jewels & Diamonds, No.1-10-121, Near Ram Mandir, Uday Nagar, Station Road, Raichur – 584 101 PAN AAIFT 4794Q |
| 152 | 109/Bang/2019 | 2012-13 | Asst. Commissioner of Income Tax, Circle 1, Tumakuru. | Tumkur DCC Bank Ltd., No.44, Head Office, Church Circle Road, Near Police Station, Tumakuru – 572 101. PAN AAAAD 2860J |
| 153 | 2034/Bang/2018 PAN – AAALT 0017 G | 2007-08 | Income Tax Officer, Ward 1(5), Davangere. | The Davangere Harihara Urban Sahakara Bank Niyamitha, 79/2, Silver Jubilee Building, P B Road, Davangere – 577 002 PAN AAALT 0017G |
| 154 | 2036/Bang/2018 PAN AAALT 0017 G | 2012-13 | Income Tax Officer, Ward 1(5), Davangere. | The Davangere Harihara Urban Sahakara Bank Niyamitha, P B Road, Davangere – 577 002 PAN AAALT00017G |
| 155 | 1217/Bang/2018 | 2013-14 | Dy. Commissioner of | Sri Sanjeev Kumar Ghai, |

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| | | | Income Tax, Circle 5(3)(1), Bangalore. | No.225, Hope Farm, Maithri Layout, 5 th Main Road, Pattandur Agrahara Village, Whitefield, Bangalore-560 066 PAN ACJPG 2444F |
| 156 | WTA No.60/Bang/2018 | 2007-08 | Dy. Commissioner of Income Tax, Circle 6(2)(1), Bangalore. | Sri Sathyanarayana Shetty, No.105, 3 rd Main VBGBCS Layout, 1 st Cross, Mahalakshmiapuram, Bangalore-560 086 PAN ATLPS 1459B |
| 157 | WTA No.61/Bang/2018 | 2008-09 | Dy. Commissioner of Income Tax, Circle 6(2)(1), Bangalore. | Sri Sathyanarayana Shetty, No.105, 3 rd Main VBGBCS Layout, Bangalore-560 086 PAN ATLPS 1459B |
| 158 | WTA No.62/Bang/2018 | 2009-10 | Dy. Commissioner of Income Tax, Circle 6(2)(1), Bangalore. | Sri Sathyanarayana Shetty, No.105, 3 rd Main VBGBCS Layout, Bangalore-560 086 PAN ATLPS 1459B |
| 159 | 904/Bang/2018 | 2009-10 | Dy. Commissioner of Income Tax, Central Circle 1(1), Bangalore. | M/s. R.R. Gold Palace, No.88, Between 6 th & 7 th Cross, Sampige Road, Malleshwaram, Bangalore-560 003 PAN AAIFR 7575B |
| 160 | C.O. No.56/Bang/2018 (IN ITA No.904/Bang/2018) | 2009-10 | M/s. R.R. Gold Palace, No.88, Sampige Road, Malleshwaram, Bangalore-560 003 PAN AAIFR7575B | Dy. Commissioner of Income Tax, Central Circle 1(1), Bangalore. |
| 161 | 99/Bang/2018 | 2013-14 | Income Tax Officer, Ward 5(2)(3), Bangalore. | Shri Avinash Osthwal, No.67, Pranavs R K Apt., 3D, K.R. Road, Basavanagudi, Bangalore- |

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| | | | | 560 004 PAN AAMPO 7774P |
| 162 | 1614/Bang/2016 | 2011-12 | Asst. Commissioner of Income Tax (Exemptions), Bangalore. | Karnataka Trade Promotion Organisation, Plot No.121, Indl. Area, EPIP,Whitefield, Bangalore-560 066 PAN AACCK 0962E |
| 163 | 1250/Bang/2017 | 2007-08 | Income Tax Officer, Ward 5(2)(1), Bangalore. | Shri Lalith Kumar Saklecha, Shop No.1, 2 nd Floor, SVE Diamond Complex, 100, Nagarathpet, Bangalore-560 002 PAN AYCPS 3191G |
| 164 | 1251/Bang/2017 | 2012-13 | Income Tax Officer, Ward 5(2)(1), Bangalore. | Shri Lalith Kumar Saklecha, Bangalore-560 002 PAN AYCPS 3191G |
| 165 | C.O. No.77/Banga/2017 (In ITA No.1250/Bang/2017) | 2007-08 | Shri Lalith Kumar Saklecha, Bangalore-560 002 PAN AYCPS3191G | Income Tax Officer, Ward 5(2)(1), Bangalore. |
| 166 | C.O. No.78/Banga/2017 (In ITA No.1251/Bang/2017) | 2012-13 | Shri Lalith Kumar Saklecha, Bangalore-560 002 PAN AYCPS3191G | Income Tax Officer, Ward 5(2)(1), Bangalore. |
| 167 | 936/Bang/2016 PAN AAAAS 4362E | 2010-11 | Asst. Commissioner of Income Tax, Circle 1, Bellary. | Sri Channabasava Swamy Pattana Sahakari Bank Niyamitha, CBC Complex, Bus Stand Road, Gangavathi – 583 227 PAN AAAS 4362E |
| 168 | 1462/Bang/2017 PAN AAIFK 9825 H | 2009-10 | Income Tax Officer, Ward 5(2)(3), Bangalore. | Kenkere Infra Tech, No.11/2C, 2 nd Floor, IBH Prakashana, 5 th Main, New Jayadeva Hospital, |

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| | | | | Commercial Complex, Gandhinagar, Bangalore- 560 004 PAN AAIFK 9825H |
| 169 | 57/Bang/2018 | 2014-15 | Asst. Commissioner of Income Tax, Central Circle 2(3), Bangalore. | Shri M J Balachandhar, No.201, 2 nd Floor, Deviprasad Brigade Palace, Palace Road, Bangalore- 560 052 PAN ADBPM 6694A |
| 170 | 1439/Bang/2017 | 2013-14 | Income Tax Officer, Ward 2(3), Hubli. | The Dharwad Urban Credit Souharda Sahakari Ltd., ;PB Road, Alur Venkatrao Circle, Dharwad. PAN AABAT 3406D |
| 171 | 2798/Bang/2018 | 2009-10 | Dy. Commissioner of Income Tax, Circle 7(1)(2), Bangalore. | M/s. Viteos Capital Market Services Limited, Site No.43, Electronics City, Phase 1, Hosur Road, Bangalore-560 100 PAN AACCV 3792J |

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| Appellants by | : | Smt.Neera Malhotra, CIT DR/Shri Siddapaji DCIT, SR.DR and Smt.Renuka Devi, DCIT. |
| Respondents by | : | Ms/S/Shri V. Srinivasan, Advocate; Prashanth G.S., CA; Deepesh Wagle, CA; Sheetal Borkar, Advocate, B.S. Balachandran, Advocate; H. Guruswamy, ITP; P C Khincha, CA; C. Ramesh, CA; Keerthi Narayanan, CA; Jinita Chatterjee, Advocate; Suresh Muthukrishnan, CA; Bharath L., CA; B.K. Manjunath, CA; P. Girija, CA; Sreehari Kutsa, CA; Soumya, Advocate; Akshay Mehta, CA; Sudhir Prabhu, CA; Susan Mathew, CA; H N Khincha, CA; Balram R. Rao, Advocate & Ms. Rashmi, Advocate. |

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| Date of hearing | : | 27.08.2019 |
| Date of Pronouncement | : | 28 .08.2019 |

ORDER

These are appeals by the revenue against the respective orders of the CIT(Appeals) and the cross objections are by the assesseees in the respective appeals. 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, individual notices to the Assesseees are dispensed with; notices of hearing are given only through the notice board to the Assesseees and the office of the DR was given notice of list of these appeals.

2. In the light of the CBDT Circular dated 8.8.2019, the appeals by the Revenue have to be dismissed as the tax effect in all these appeals are less than Rs.50 lacs. Though the DRs attempted to point out that some clarifications are required on some of the appeals to calculate the tax effect, we are of the view that if liberty is given to the Revenue to point out, upon necessary further verifications, and to seek recall the dismissal of appeals and restoration of the appeals, then the grievance of the revenue would be addressed. Similarly, if the revenue can demonstrate that the appeals are covered by the exceptions, and are inadvertently included in this bunch of appeals, wherein the tax effect, in terms of the CBDT circular (supra), in that even the revenue can apply for recall of the order in such appeals. The ITAT Ahmedabad "A" Bench, in the case of ITO Ward 3 (2), *Ahmedabad Vs. Dinesh Madhavlal Patel and 627 other appeals* vide its order dated 14.8.2019 analyzed the aforesaid Circular of CBDT and has dismissed the appeals of the revenue on the ground that the tax effect in

the said appeals was below Rs.50 lacs. The following were the relevant observations of the Tribunal.

“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 its 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 the 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.)***

| | |
|--|---------------------------|
| <i>1Before Appellate Tribunal</i> | <i>50,00,000</i> |
| <i>2Before High Court</i> | <i>1,00,00,000</i> |
| <i>3Before Supreme Court</i> | <i>2,00,00,000</i> |

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.”

3. Respectfully following the aforesaid order of the Tribunal, we dismiss all the appeals of the revenue and cross objections as infructuous.

4. In the result, all the appeals are dismissed and cross objections are dismissed.

Pronounced in the open court on this 28th day of August, 2019.

Sd/-
(A.K.GARODIA)
ACCOUNTANT MEMBER
Bangalore,
Dated, the 28th August, 2019.
/ Desai Smurthy / GP Reddy/VMS

Sd/-
(N.V. VASUDEVAN)
VICE PRESIDENT

Copy to:

1. Appellant (s) / Cross Objector(s)
2. Respondent(s)
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.
6. Guard file

By order

Assistant Registrar
ITAT, Bangalore.

