

**IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH “C”, PUNE**

**BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER**

| Sl. No. | ITA No./IT(SS)A./CO No. | Name of Appellant | Name of Respondent | Asst. Year |
|---------|-------------------------|---|---|------------|
| 1 | 73/PUN/2016 | DCIT, Panvel Circle, New Panvel | M/s. Gorur Infra Projects Pvt. Ltd., 307, Shubham Complex, Matheran Road, Sector-11, New Panvel, Navi Mumbai Dist. Raigad-410206 PAN : AADCG5519J | 2010-11 |
| 2 | 2282/PUN/2016 | DCIT, Circle-6, Pune | Shree Parvin Maniklal Sanghavi, Plot No.7, Sanghvi Ispat, New Timber Market, Opp Timber Bhavan, Pune-411042 PAN : AGNPS4798J | 2010-11 |
| 3 | 534/PUN/2017 | ACIT, Circle-12, Pune | Dilip Madanlal Bhootra, 216, Navi Peth, Alok Co-operative Housing Society Ltd., Pune – 411 030 PAN : ACMPB9507F | 2012-13 |
| 4 | CO No.14/PUN/2019 | Dilip Madanlal Bhootra, 216, Navi Peth, Alok Co-operative Housing Society Ltd., Pune – 411 030 PAN : ACMPB9507F | ACIT, Circle-12, Pune | 2012-13 |
| 5 | 925/PUN/2017 | ACIT, Circle-7, Pune | Shri Jagdishprasad Tilakchand Agarwal, Office No.1, 4 th Floor, Metropole, Bund Garden Road, Pune – 411 001 PAN : ACRPA2524L | 2012-13 |
| 6 | 1000/PUN/2017 | ACIT, Circle-1, Nashik | M/s. Trimbak Hatcheries Pvt. Ltd., Flat No.4 & 5, Anandkunj Apartment, Old Gangapur Naka, Gangapur Road, Nashik – 422005 PAN : AABCT0456H | 2008-09 |

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| 7 | 1156/PUN/2017 | DCIT, Circle-6, Pune | M/s. Samant Estates Pvt. Ltd., 45B, Saason Road, Pune 411001 AAVPG7784N | 2007-08 |
| 8 | 1260/PUN/2017 | ITO, Ward-12(1), Pune | M/s. Shambhu Properties, 218, Shaniwar Peth, Pune 411 030 PAN : ABBFS8039F | 2012-13 |
| 9 | 1414/PUN/2017 | ACIT, Circle-4, Pune | Shri Sanjay Sambhaji Kodre, S.No.54, Opp. Shell Petroleum, Mundhwa, Pune – 411036 PAN : AIZPK0155H | 2012-13 |
| 10 | 1617/PUN/2017 | DCIT, Circle-8, Pune | Amrutlal Gangaji Choudhary, S.No.103/2, Nehru Nagar, Pimpri, Pune – 411 026 PAN : AAJPC8405A | 2012-13 |
| 11 | 1696/PUN/2017 | DCIT, Circle-7, Pune | Mrs. Vasundhara A. Patni, S.No.1A, Irani Market Compound, Yerwada, Pune – 411 006 PAN : AFVPG2459K | 2014-15 |
| 12 | 1929/PUN/2017 | ACIT, Circle-6, Pune | Shri Mangesh Krishnath Ekbote, 251-B, Guruwar Peth, Pune – 411 002 PAN : AAAPPE8817B | 2010-11 |
| 13 | 2063/PUN/2017 | DCIT, Panvel Circle, Panvel | M/s. Sitaram Group, 113, Riddhi Complex, Sector-13, Plot No.19/20, Khanda Colony, Panvel, Dist. Raigad-410206 PAN : ABSFS2652R | 2013-14 |
| 14 | 2220/PUN/2017 | ACIT, Circle-2, Pune | M/s. Shroff Developers, Shroff House, S.No.74/75/2/1, P.K. Shroff Marg, Baner, Pune – 411 045 PAN : AAXFS6555R | 2013-14 |
| 15 | 2249/PUN/2017 | ACIT, Circle-12, Pune | Yusmarg Investment and Trading Private Limited, 1st Floor, B&C Wing, Shangrila Garden, | 2009-10 |

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| | | | Bund Garden Road, Pune – 411 001 PAN : AAACY0621N | |
| 16 | 2288/PUN/2017 | DCIT, Circle-7, Pune | M/s. Aaji Surobhi Group, B-201, Runwal Regency, Sadhu Vaswani Chowk, Camp, Pune-411001, PAN : AAAAA4551B | 2014-15 |
| 17 | 2509/PUN/2017 | DCIT, Circle-6, Pune | Vishwas Jagannath Tamboli, 1485, Shukrawar Peth, Bajirao Road, Pune PAN : ABWPT7236Q | 2013-14 |
| 18 | 2593/PUN/2017 | DCIT, Circle-7, Pune | Shri Atul Mansukhlal Lunkda, Satsang Apartment, Sadhu Vaswani Chowk, B.J. Road, Pune-411001 PAN : AAJPL7802L | 2010-11 |
| 19-20 | 2709 & 2710/PUN/2017 | ACIT, Circle-4, Pune | Parakh Agro Industries Ltd., Plot No.1, Parakh House, Gultekdi, Pune-411037 PAN : AABCP0314L | 2012-13 2013-14 |
| 21 | 247/PUN/2018 | ACIT, Circle-6, Pune | Shri Nitin M. Rathi, Office No.1, 1st Floor, 1st Wing, Prestige Point, 283, Shukrawar Peth, Pune – 411002 PAN : AAZPR9199L | 2013-14 |
| 22 | 469/PUN/2018 | DCIT, Circle-8, Pune | Indrayani Co-op. Bank Limited, 109, BCTS No.1480, 2 nd Floor, Near Sadhu Vaswani Garden, Pimpri, Pune – 411 017 PAN : AAAAI0358L | 2014-15 |
| 23 | 670/PUN/2018 | DCIT, Circle-8, Pune | M/s. Aichelin Unitherm Heat Treatment System India Pvt. Ltd., Gat No.465, Vill. Navlakh, Umber, Post Talegaon Dabhade, Maval, Pune 410507 PAN : AAICA2193H | 2014-15 |

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| 24 | 732/PUN/2018 | JCIT (OSD), Circle-7, Pune | Shri Apoorva A. Patni, S.No.1A, Irani Market Compound, Yerwada, Pune 411006 PAN : AGUPP5918J | 2015-16 |
| 25 | 734/PUN/2018 | JCIT (OSD), Circle-7, Pune | Shri Arihant G. Patni, S.No.1A, Irani Market Compound, Yerwada, Pune 411006 PAN : AGUPP5911H | 2015-16 |
| 26 | 955/PUN/2018 | DCIT, Circle-1, Nashik | B.P. Sangle Construction Pvt. Ltd. 102, Hill View Appt., Tidke Colony, Nashik – 422 002 PAN : AADCB1402H | 2014-15 |
| 27 | 981/PUN/2018 | ITO, Ward-1(3), Nashik | Shri Bajirao Chandrabhan Jadhav, 13, Mahesh Apartments, J.B. Nagar, College Road, Nashik-422005 PAN : AAXPJ8143J | 2014-15 |
| 28 | 1156/PUN/2018 | ITO, Ward-1, Dhule | M/s. Divya Jewellers, 1737-3, Saraf Bazar, Agra Road, Dhule PAN : AAefd8287C | 2012-13 |
| 29 | 1267/PUN/2018 | ACIT, Circle-7, Pune | M/s. Tranter India Pvt. Ltd., Gat No.127 & 128, Dingrajwaadi, Tal. Shirur, Off Pune Nagar Road, Pune – 412 208 PAN : AAfCA4598P | 2015-16 |
| 30 | 1508/PUN/2018 | ITO, Ward-1(3), Nashik | Smt. Zuby, George Kuruville, 16, Opp to Employment Exchange, Sharanpur Road, Canada Corner, Nashik – 422 001 PAN : AJVPK3078J | 2014-15 |
| 31 | 118/PUN/2019 | DCIT, Central Circle- 2(1), Pune | M/s. Kohinoor Bhoomi Developers (AOP), A-102, ICC Trade Tower, Senapati Bapat Road, Pune 411 016 PAN : AAAAK7127M | 2015-16 |

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| 32 | 570/PUN/2019 | ACIT, Circle-7, Pune | Sadhana Ashokkumar Patni, S.No.1A, Irani Market Compound, Yerwada, Pune – 411006 PAN : AAUPP2868H | 2016-17 |
| 33 | 851/PUN/2019 | DCIT, Circle-1, Nashik | Anil Ankush Kale, Plot No.3, Vaibhav Park, Kale Nagar, Suyog Colony, Satpur, Nashik-422007 PAN : AHXPK3667K | 2015-16 |
| 34 | 854/PUN/2019 | DCIT, Circle-1, Nashik | Prakash Laxman Adke, Office No.2, A/B, Adgaonkar Plaza, ABB Circle, Trimbak Road, Nashik PAN : ADXPA7467R | 2015-16 |
| 35 | 1127/PUN/2019 | ITO, Ward-1, Panvel | Shri Hanumant Kisan Gite, B-10/2/5, Sector-13, CIDCO Colony, New Panvel PAN : AIIPG1631R | 2013-14 |

Revenue by : Shri T.Vijaya Bhaskar Reddy, CIT-DR
& Shri Jeevan Bachhav, DCIT

Appearance by : S/Shri/Ms. Deepa Khare, Rajeev Thakkar, Abhay Avchat, Mayur Gule, Kishor Phadke, Purushottam Dehemare, Pramod Shingte, V.L. Jain, C.H. Naniwadekar, L.R. Agarwal, for various assesseees.

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| सुनवाई की तारीख / Date of Hearing : 16.10.2019 | घोषणा की तारीख / Date of Pronouncement: 16.10.2019 |
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आदेश / ORDER

These 34 appeals by the Revenue and 01 Cross objection by the assesseees relate to different assesseees and different assessment years. It has been fairly admitted by the Id. DR that the tax effect in each of the appeals is less than Rs.50.00 lakh.

2. Recently, the CBDT has issued circular No.17/2019 dated 08-08-2019 revising upward the monetary limits for filing of appeals by the Department in Income-tax Cases before various appellate forums. The earlier circular No.03/2018 dated 11-07-2018 fixed monetary limit for filing of appeals by the Revenue before the Tribunal at Rs.20.00 lakh. Such limit has now been enhanced in the recent Circular dated 08-08-2019 to Rs.50.00 lakh. Since tax effect in all the appeals under consideration is less than the revised monetary limit of Rs.50.00 lakh, we are not inclined to entertain such appeals.

3. Certain concerns were expressed about the retrospective or prospective operation of the Circular dated 08-08-2019. In this regard, it is relevant to note that the Ahmedabad Bench of the Tribunal vide its order dated 14-08-2019 in a bunch of appeals led by ITO Vs. Dinesh Madhavlal Patel (ITA No.1398/Ahd/2004) has laid down that the CBDT Circular No.17/2019 has retrospective effect and applies to all the pending appeals.

4. At this juncture, it is pertinent to note that the CBDT vide F.No.279/Misc/M-13/2018-ITJ dated 20-08-2019 has clarified that the revised monetary limits so mentioned in Circular No.17/2019

are applicable to all pending appeals. Not only that, it has further been directed to the competent authorities to withdraw all such appeals on or before 31-10-2019.

5. In view of the foregoing discussion and following the precedent, we dismiss all the appeals filed by the Revenue. The Cross objection filed by the assessee has consequently become infructuous.

6. It is however clarified that if subsequently it is found by the concerned AO that the tax effect in any particular appeal is more than the prescribed monetary limit of Rs.50.00 lakh or the case is covered by any exception, it will be open to the Revenue to move the Tribunal for taking necessary action.

7. In the result, all the appeals and the cross objection stands dismissed.

Order pronounced in the Open Court on 16th October, 2019.

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Sd/-
(R.S.SYAL)
VICE PRESIDENT

पुणे Pune; दिनांक Dated : 16th October, 2019
सतीश

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A) concerned
4. The CIT concerned
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे
“सी” / DR ‘C’, ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

| | | Date | |
|-----|--|------------|-------|
| 1. | Draft dictated on | 16-10-2019 | Sr.PS |
| 2. | Draft placed before author | 16-10-2019 | Sr.PS |
| 3. | Draft proposed & placed before the second member | | JM |
| 4. | Draft discussed/approved by Second Member. | | JM |
| 5. | Approved Draft comes to the Sr.PS/PS | | Sr.PS |
| 6. | Kept for pronouncement on | | Sr.PS |
| 7. | Date of uploading order | | Sr.PS |
| 8. | File sent to the Bench Clerk | | Sr.PS |
| 9. | Date on which file goes to the Head Clerk | | |
| 10. | Date on which file goes to the A.R. | | |
| 11. | Date of dispatch of Order. | | |

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