

आयकरअपीलीयअधिकरणन्यायपीठरायपुरमें।
IN THE INCOME TAX APPELLATE TRIBUNAL,
RAIPUR BENCH, RAIPUR

BEFORE SHRI ANIL CHATURVEDI, AM AND
SHRI PARTHA SARATHI CHAUDHURY, JM

Sl. No.	ITA No./CO No.	Name of Appellant	Name of Respondent	Asst. Year
1-2	171/RPR/2014 172/RPR/2014	DCIT 2(1), Raipur (C.G.)	M/s. Geekay Colonizers and Builders Ltd., G-08, AshokaMillenium, Ring Road No.1, Raipur (C.G.) PAN: AAJCS5883P	2006-07 2007-08
3-6	181/RPR/2014 182/RPR/2014 183/RPR/2014 184/RPR/2014	DCIT 2(1), Raipur (C.G.)	Shri Rajesh Atlani Atlani Bungalow, Khamardih Road, Shankar Nagar, Raipur (C.G.) PAN: AFSPA0406P	2007-08 2008-09 2009-10 2010-11
7	283/RPR/2014	DCIT, Central Circle, Raipur (C.G.)	Shri Mahesh Sharma Prop. Sharma Industries, Sharma Pariwar, GokulchandramaMan dir Road, Budhapara, Raipur (C.G.) PAN: AJJPS3549Q	2012-13
8	CO 51/RPR/2015	Shri Mahesh Sharma Prop. Sharma Industries, Sharma Pariwar, GokulchandramaM andir Road, Budhapara, Raipur (C.G.) PAN: AJJPS3549Q	DCIT, Central Circle, Raipur (C.G.)	2012-13

9	303/RPR/2014	DCIT, Central Circle, Raipur (C.G.)	ShriBrijmohan Sharma Prop. Rajasthan Medical Store, Rajnandgaon, Residential address Jamnotri, Gokulchandrama Road, Budhapara, Raipur (C.G.) PAN: AJGPS0330N	2012-13
10	CO 76/RPR/2015	ShriBrijmohan Sharma Prop. Rajasthan Medical Store, Rajnandgaon, Residential address Jamnotri, Gokulchandrama Road, Budhapara, Raipur (C.G.) PAN: AJGPS0330N	DCIT, Central Circle, Raipur (C.G.)	2012-13
11-12	324/RPR/2014 325/RPR/2014	DCIT, Central Circle, Raipur (C.G.)	ShriArvindAgrawal, LaxmiNiketan, Civil Lines, Raipur (C.G.) PAN:ADVPA4107A	2011-12 2012-13
13-14	CO 97/RPR/2015 98/RPR/2015	ShriArvindAgrawal, LaxmiNiketan, Civil Lines, Raipur (C.G.) PAN:ADVPA4107A	DCIT, Central Circle, Raipur (C.G.)	2011-12 2012-13
15-18	327/RPR/2014 328/RPR/2014 329/RPR/2014 330/RPR/2014	DCIT, Central Circle, Raipur (C.G.)	ShriMaganlalAgrawal, 3862, LaxmiNiketan, Civil Lines, Raipur (C.G.) PAN:AENPA6083Q	2009-10 2010-11 2011-12 2012-13

19-22	CO 93/RPR/2015 94/RPR/2015 95/RPR/2015 96/RPR/2015	ShriMaganlalAgrawal, 3862, LaxmiNiketan, Civil Lines, Raipur (C.G.) PAN:AENPA6083Q	DCIT, Central Circle, Raipur (C.G.)	2009-10 2010-11 2011-12 2012-13
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Assessee by :ShriR.B. Doshi

Revenue by :Shri R.K. Singh

सुनवाईकीतारीख/ Date of Hearing : 07.11.2019	घोषणाकीतारीख / Date of Pronouncement: 07.11.2019
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आदेश / ORDER

PER BENCH :

These 14 appeals by the Revenue and 8 Cross objections by the assessees relate to different assessees and different assessment years.

2. The Ld. AR of the assessees submitted at the outset that all the appeals of Revenue are liable to be dismissed on account of low tax effect in terms of recent CBDT Circular No.17/2019 [F No.279/Mise.142/2007-ITJ (Pt)], dated 08-08-2019 read with Circular No.3 of 2018 dated 11.07.2018 revising the upward monetary limits for filing of appeals in Income Tax Cases before various Appellate Forums. The earlier CBDT

Circular No.03/2019 dated 11.07.2018 fixed monetary limit for filing of appeals before the Tribunal at Rs.20 Lakhs. Such limit has been enhanced in the recent CBDT Circular dated 08.08.2019 from Rs.20 lakhs to Rs. 50 Lakhs. Thus, the tax effect on the addition is less than Rs.50 Lakhs. Further, Ld. AR filed an application seeking permission to withdraw Cross Objections filed by assessee.

3. The Ld. DR fairly admitted that in the present appeals by the Department tax effect is less than Rs.50 Lakhs.

4. Both sides heard. The Revenue is in appeal against the respective orders of Ld. CIT(Appeals) in deleting the additions. Undisputedly, the tax effect involved in these appeals is less than the monetary limit prescribed by the recent CBDT Circular No.17/2019 [F No.279/Mise.142/2007-ITJ (Pt)] dated 08-08-2019 read with Circular No.3 of 2018 dated 11.07.2018 for filing of appeals before the Tribunal by the Department. The CBDT vide circular dated 08.08.2019 (supra.) has amended Para 3 of Circular No.3 of 2018 dated 11.07.2018 thereby enhancing monetary limit of tax effect from Rs.20 Lakhs to Rs.50 Lakhs for filing appeals by the Department before the Tribunal. Thus, without going into merit of the issues raised in the

appeals, in view of the CBDT Circular (supra), we dismiss all the appeals filed by the Revenue.

5. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for restoration of appeal, with the requisite material to show that the appeal is protected by the exceptions prescribed in Para 10 of the Circular dated 11-07-2018 and its amendment dated 20-08-2018.

7. Since all the appeals of Revenue are dismissed on low tax effect and in view of prayer for withdrawal of Cross Objections by Ld. AR, we accordingly, permit the Ld. AR to withdraw all the Cross Objections. Accordingly, all the Cross Objections are being dismissed as withdrawn.

8. In the combined result, all the appeals of the Revenue are dismissed and cross objections filed by the assessee are also dismissed.

Order pronounced in the Open Court on 7th November, 2019.

Sd/-
PARTHASARATHI CHAUDHURY
JUDICIAL MEMBER

Sd/-
ANIL CHATURVEDI
ACCOUNTANT MEMBER

रायपुर/ RAIPUR ; दिनांक / Dated : 7th November, 2019.
GCVSR/SB

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The concerned CIT(A)
4. The concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुरबेंच,
रायपुर / DR, ITAT, Raipur Bench, Raipur.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

//True Copy//

Senior Private Secretary
आयकरअपीलीयअधिकरण, रायपुर/ ITAT, Raipur.

		Date	
1	Draft dictated on	07.11.2019	Sr.PS/PS
2	Draft placed before author	07.11.2019	Sr.PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		