

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCH-A AT HYDERABAD**

**BEFORE Smt. P. MADHAVI DEVI, JUDICIAL MEMBER
AND
Shri. A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER**

Srl	Appeal Number	Appellant	Respondent	PAN	A.Y.	Tax Effect	Counsel for assessee (Sri/Kum/Smt)
1	ITA 1660 /Hyd/2016	DCIT, Circle-2(1), Hyderabad	KEIMED Private Limited, Hyderabad	AABCK 4532F	2009-10	27,84,281	KC Devdas
2	ITA 280 /Hyd/2017	DCIT, Circle-2(1), Hyderabad	Janapriya Properties Private Limited, Hyderabad	AABCJ9 001E	2012-13	32,20,163	A Srinivas
3	ITA 571 /Hyd/2017	ITO, Ward-9(3), Hyderabad	Jamiatul Mufflihaat, Hyderabad	AABAJ6 972A	2011-12	45,25,826	None
4	ITA 572 /Hyd/2017	ITO, Ward-9(3), Hyderabad	Jamiatul Mufflihaat, Hyderabad	AABAJ6 972A	2012-13	23,09,164	None
5	ITA 1080 /Hyd/2017	ACIT, Cent.Circle-3(1), Hyderabad	Marri Venkat Reddy, Hyderabad	ACIPM2 305A	2012-13	22,55,700	Manoj Daga
6	ITA 1160 /Hyd/2017	ITO, Ward-12(5), Hyderabad	Gadde Siva Ram Prasad, Hyderabad	ACWPG 9765E	2009-10	49,59,486	S Rama Rao
7	ITA 1317 /Hyd/2017	ITO, Ward-9(3), Hyderabad	Jamiat Ul Maflihaat, Hyderabad	AABAJ6 972A	2008-09	26,70,791	None
8	ITA 1425 /Hyd/2017	DCIT, Circle-16(2), Hyderabad	Magnaquest Technologies Limited, Hyderabad	AACCM 3117F	2013-14	48,32,606	KC Devdas
9	ITA 1605 /Hyd/2017	ACIT, Circle-5(1), Hyderabad	Satvinder Singh Bagga, Hyderabad	ABLPG6 160G	2013-14	42,33,180	P Murali Mohan Rao
10	ITA 1606 /Hyd/2017	ACIT, Circle-5(1), Hyderabad	Satvinder Singh Bagga, Hyderabad	ABLPG6 160G	2014-15	49,35,271	P Murali Mohan Rao
11	ITA 240 /Hyd/2018	ACIT, Circle-7(1), Hyderabad	Mohammed Ayub Ahmed, Hyderabad	ADMPPM 6204M	2009-10	18,79,972	Mohd. Afzal

12	ITA 619 /Hyd/2018	DCIT, Circle-16(2), Hyderabad	Maheswari Plaza Resorts Limited, Hyderabad	AABCM 6346D	2009-10	16,09,200	None
13	ITA 753 /Hyd/2018	ACIT, Circle-1, Kurnool	Legend Builders & Constructions, Kurnool	AAFFL 6807K	2014-15	33,99,000	None
14	ITA 847 /Hyd/2018	DCIT, Circle-16(2), Hyderabad	Ocean Park Multi Tech Limited, Hyderabad	AAACO 5367P	2009-10	27,00,000	S Rama Rao
15	ITA 1010 /Hyd/2018	ACIT, Circle-15(1), Hyderabad	K Gajanan Reddy, Secunderabad	ADPPR 3325P	2009-10	21,42,400	None
16	ITA 1121 /Hyd/2018	ITO, Ward-2, Kurnool	Naraboina Subba Rao, Kurnool	AIOPR8 236K	2014-15	45,03,872	KC Devdas
17	ITA 1347 /Hyd/2018	ACIT, Circle-1, Kurnool	Nag Advertising & Marketing, Adoni	ABIPT3 985C	1994-95	29,37,415	P Murali Mohan Rao
18	ITA 1603 /Hyd/2018	DCIT, Central Circle-2(2), Hyderabad	Ramprakash Nagori (HUF), Hyderabad	AAEHR 4492M	2015-16	49,08,602	None
19	CO 40 /Hyd/2018	Ramprakash Nagori (HUF), Hyderabad	DCIT, Central Circle-2(2), Hyderabad	AAEHR 4492M	2015-16	49,08,602	None
20	ITA 1732 /Hyd/2018	DCIT, Circle-16(1), Hyderabad	Quippo Construction Equipment Limited, Hyderabad	AAACQ 1735F	2015-16	22,87,523	None
21	CO 36 /Hyd/2018	Quippo Construction Equipment Limited	DCIT, Circle-16(1), Hyderabad	AAACQ 1735F	2015-16	22,87,523	None
22	ITA 1777 /Hyd/2018	ACIT, Circle-1, Anantapur	Manchikanti Venkata Ranga Sessa Prasad, Guntakal	AAZPM 0394A	2013-14	43,87,316	V Raghavendra Rao
23	ITA 1958 /Hyd/2018	ITO, Ward-3, Kadapa	Shaik Faheemunnisa Begum, Kadapa	AIQPS5 034A	2008-09	15,01,087	S Rama Rao
24	ITA 1084 /Hyd/2013	ITO, Ward-7(1), Hyderabad	Syed Aneesuddin, Hyderabad	AAOPU 6624Q	2006-07	11,01,581	None
25	ITA 1356 /Hyd/2015	ACIT, Circle-14(1), Hyderabad	BBEL MIPL JV, Hyderabad	AAAAB 7423P	2011-12	38,01,787	S Rama Rao
26	ITA 1895 /Hyd/2011	ADIT, (Exemption)-II, Hyderabad	Aware Health and Research Foundation, Hyderabad	AAATA 4862C	2001-02	40,17,618	S Rama Rao

27	CO 7 /Hyd/2012	ADIT, (Exemption)-II, Hyderabad	Aware Health and Research Foundation, Hyderabad	AAATA 4862C	2001-02	40,17,618	S Rama Rao
28	ITA 1466 /Hyd/2011	ADIT, (Exemption)-II, Hyderabad	Aware (India) Foundation, Hyderabad	AAATA 2340K	2001-02	41,48,090	S Rama Rao
29	CO 25 /Hyd/2012	ADIT, (Exemption)-II, Hyderabad	Aware (India) Foundation, Hyderabad	AAATA 2340K	2001-02	41,48,090	S Rama Rao
30	ITA 928 /Hyd/2015	DCIT, Circle- 6(1), Hyderabad	Sri Balaji Construction Company	ABBFS4 064J	2007-08	19,62,052	Y Ratnakar
31	ITA 929 /Hyd/2015	DCIT, Circle- 6(1), Hyderabad	Sri Balaji Construction Company	ABBFS4 064J	2009-10	17,59,317	Y Ratnakar
32	ITA 930 /Hyd/2015	DCIT, Circle- 6(1), Hyderabad	Sri Balaji Construction Company	ABBFS4 064J	2010-11	43,40,954	Y Ratnakar
33	ITA 1139 /Hyd/2013	DCIT, Business Circle-II, Chennai	L.Rajalakshmi, Chennai	AFGPR3 011K	2009-10	48,23,589	P Murali Mohan Rao
34	ITA 203 /Hyd/2019	DCIT, Central Circle-1(1), Hyderabad	Sarotham Reddy Cheraku, Hyderabad	ADSPC8 194J	2014-15	31,75,602	None
35	ITA 846 /Hyd/2019	DCIT, Central Circle-1(1), Hyderabad	Jaiveer Reddy Nalamada, Hyderabad	AAUPN 7364E	2008-09	20,30,400	None

Assessee by:	As detailed above
Revenue by:	Smt. Neeju Gupta Smt. Matta Padmaa
Date of hearing:	30 August 2019
Date of pronouncement:	30 August 2019

ORDER

Per Smt. P. Madhavi Devi, J.M.

All these appeals are the appeals of the Revenue for the relevant A.Y. of the respective assessees against the order of the respective CIT (A).

2. At the time of hearing it has been brought to our notice that as per the CBDT Circulars No.03/2018 dated 11.07.2018 and Circular No.17 of 2019 dated 9th August, 2019, the tax limit for filing of appeal by the Revenue before the Tribunal has been fixed at Rs.50.00 lakhs. Since the tax effect in all these appeals is less than Rs.50.00 lakh, we are dismissing the same on account of low tax effect with the liberty to the Revenue to seek recall of the order, if any of these appeals falls within the exceptions mentioned in the Circulars cited above.

3. In the result, all these appeals filed by the Revenue are dismissed as withdrawn and the cross objections are dismissed as infructuous.

Order pronounced in the Open Court on 30 August 2019.

(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

(P. MADHAVI DEVI)
JUDICIAL MEMBER

Hyderabad dated 30 August 2019

Vinodan/sps

Copy to:

- 1 All the Appellants
- 2 All the Respondents
- 3 All the Commissioners of Income Tax (Appeals)
- 4 All the Principal Commissioners of Income Tax
- 5 The CIT-DR, ITAT, A-Bench / B-Bench, Hyderabad
- 6 Guard File

By Order

1	Draft dictated on	30 Aug 2019	
2	Draft placed before author	30 Aug 2019	
3	Draft proposed & placed before the second Member	Aug 2019	
4	Draft discussed/approved by second Member	Aug 2019	
5	Approved Draft comes to the Sr.PS /PS	Aug 2019	
6	Kept for pronouncement on	Aug 2019	
7	File sent to the Bench Clerk	Aug 2019	
8	Date on which file goes to the Head Clerk	Aug 2019	
9	Date of Dispatch of order	Aug 2019	