

**आयकर अपीलीय अधिकरण न्यायपीठ, नागपुर में ।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL BENCH, NAGPUR**

(At e-Court, PUNE)

**BEFORE SHRI R.S. SYAL, VP AND**  
**SHRI PARTHA SARATHI CHAUDHURY, JM**

Sl. No.	ITA No./CO No.	Name of Appellant	Name of Respondent	Asst. Year
1	234/NAG/2015	ACIT, Chandrapur Circle, Chandrapur	Shri Subhashchandra K. Debnath, M/s. S.C. Debnath, Behind Patel Saw Mill, Shastri Nagar, Chandrapur-442401  PAN: AFVPD6090F	2010-11
2	282/NAG/2015	DCIT, Circle-1, Nagpur	Smt. Kavita Anil Taneja 3, Rose Villa, Vijay Nagar, Nagpur – 440013  PAN: AAGP8839ET	2011-12
3	303/NAG/2015	ITO, Ward 5(1), Nagpur	Shri Nandkumar S. Khandate P.No.45, Ambazari Hill Top, Nagpur – 440010  PAN: AIXPK7964N	2011-12
4	507/NAG/2016	DCIT, Central Circle 2(2), Nagpur	Shri Ajay Govinddas Saraf Flat No.C-2, Yogeshwar Ganga Apartment, 97 & 98, Farmland, Ramdaspath, Nagpur-440012  PAN: AQFPS2701K	2007-08
5	CO No.12/NAG/2017	Shri Ajay Govinddas Saraf Flat No.C-2, Yogeshwar Ganga Apartment, 97 & 98, Farmland, Ramdaspath, Nagpur-440012  PAN: AQFPS2701K	DCIT, Central Circle 2(2), Nagpur	2007-08

6	599/NAG/2016	ITO, Ward 1(1), Nagpur	M/s. Aditya Developers Janki Bhawan, Dharampeth, Nagpur-440010  PAN: AAKFA0132B	2012-13
7	16/NAG/2019	ACIT, Circle – 4, Nagpur	M/s. Inex InfoTech Pvt. Ltd., Plot No.101, East High Court Road, New Ramdaspath, Nagpur-440010  PAN: AABCI4799N	2010-11
8	CO No.03/NAG/2019	M/s. Inex InfoTech Pvt. Ltd., Plot No.101, East High Court Road, New Ramdaspath, Nagpur-440010  PAN: AABCI4799N	ACIT, Circle – 4, Nagpur	2010-11
9	17/NAG/2019	ACIT, Circle – 4, Nagpur	M/s. Taurus Viniyog Pvt. Ltd., Plot No.101, East High Court Road, New Ramdaspath, Nagpur-440010  PAN: AACCT3400C	2010-11
10	CO No.04/NAG/2019	M/s. Taurus Viniyog Pvt. Ltd., Plot No.101, East High Court Road, New Ramdaspath, Nagpur-440010  PAN: AACCT3400C	ACIT, Circle – 4, Nagpur	2010-11
11	29/NAG/2019	ACIT, Circle – 4, Nagpur	M/s. Mahatma Sugar & Power Ltd., 2 <sup>nd</sup> Floor, Khadi Gramodhog Bhavan, Opp Gandhi Sagar, Mahal, Nagpur-440032  PAN: AABCC4613R	2014-15
12	CO No.09/NAG/2019	M/s. Mahatma Sugar & Power Ltd., 2 <sup>nd</sup> Floor, Khadi Gramodhog Bhavan, Opp Gandhi Sagar, Mahal, Nagpur-440032  PAN: AABCC4613R	ACIT, Circle – 4, Nagpur	2014-15

13	186/NAG/2019	ITO, Ward-1, Gondia	Shri Dilip Waman Bansod, Village Thanegaon, Thanegaon, Tiroda, Gondia-441911  PAN: AJAPB5312M	2010-11
14-16	147/NAG/2019 To 149/NAG/2019	ITO, Ward 5(1), Nagpur	Shri Madan Akantrao Matey, Plot No.35, Varade Patil Layout, Pratap Nagar, Nagpur – 440022  PAN: ABHPM5570H	2010-11 2011-12 2012-13

Assessee by : S/Shri Hinesh Demble,  
Mukesh Agarwal, Supesh Bandhya and  
Hitesh P. Shah

Revenue by : Smt. Agnes P Thomas

सुनवाई की तारीख / Date of Hearing : 13.01.2020

घोषणा की तारीख / Date of Pronouncement : 13.01.2020

### **आदेश / ORDER**

#### **PER BENCH:**

This bunch of appeals preferred by the Revenue for the various assessment years mentioned in the caption emanates from the orders of Commissioner of Income Tax (Appeals). Some assessees have preferred COs against respective captioned appeals.

2. The Ld. AR of the assessees submitted at the outset that 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. The Ld. AR of the assessee pointed that tax effect involved including surcharge and Cess in all the appeals is less than Rs.50 Lakhs.

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 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 appeal, in view of the CBDT Circular (supra) the present appeals of the Revenue are dismissed on account of low tax effect. Since the appeals of Revenue are dismissed on account of low tax effect, concerned COs filed by the assesseees against respective appeals become infructuous and hence, the same are also dismissed.

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.

6. In the result, all the appeals of the Revenue and COs of concerned assessee are dismissed.

Order pronounced in open Court on 13<sup>th</sup> day of January, 2020.

**Sd/-**  
**R.S. SYAL**  
**VICE PRESIDENT**

**Sd/-**  
**PARTHA SARATHI CHAUDHURY**  
**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 13<sup>th</sup> January, 2020.

GCVSR

**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, नागपुर  
पुणे / DR, ITAT, Nagpur.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

//True copy//

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune