

**आयकर अपीलीय अधिकरण “जी” न्यायपीठ मुंबई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“G” BENCH, MUMBAI**

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं  
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।  
**BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
(Hearing through Video Conferencing Mode)

आयकरअपील सं./ I.T.A. No.5605 to 5607/Mum/2017  
(निर्धारण वर्ष / Assessment Year: 2010-11 to 2012-13)

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आयकरअपील सं./ I.T.A. No.6436/Mum/2017  
(निर्धारण वर्ष / Assessment Year: 2013-14)

<b>DCIT-8(1)(2)</b> Room No.651, 6 <sup>th</sup> Floor Aaykar Bhavan, MK Road Mumbai-400 020.	<b>बनाम/ Vs.</b>	<b>M/s. Sabero Organics Gujarat Ltd.</b> (Now known as Coromandel International Ltd.) Office No.504, 5 <sup>th</sup> Floor, Easter Court Sion-Trombay Road, Opp. Wasan Motors Chembur, Mumbai-400 071.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AABCS-5313-C</b>		
(□ पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

<b>Assessee by</b>	:	Email dated 05/01/2021
<b>Revenue by</b>	:	Shri T.S. Khalsa-Ld.Sr. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	06/01/2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	06/01/2021

**आदेश / O R D E R**

**Per Bench**

1. Aforesaid appeals by revenue for Assessment Years 2010-11 to 2013-14, contests separate orders of learned first appellate authority on certain grounds of appeal.
2. The assessee, vide email dated 05/01/2021, has submitted that the tax effect of quantum additions under dispute in revenue's

appeals for AYs 2010-11 & 2012-13 is below Rs.50 Lacs and accordingly, the same are liable to be dismissed in terms of latest low tax effect circular issued by CBDT.

It has further been submitted that the assessee has already filed applications under Direct Tax *Vivad Se Vishwas Scheme (VVS Scheme) 2020* for AYs 2011-12 & 2013-14. The copy of the declaration has also been filed.

The Ld. DR fairly acquiesced to the submissions but pleaded for liberty of restoration of appeals in case the aforesaid declarations are not accepted for AYs 2011-12 & 2013-2014 or in case the appeals for AYs 2010-11 & 2012-13 are found to be covered by any of the exception given in circular.

3. In view of the foregoing, since undisputedly the tax effect of quantum additions under dispute for AYs 2010-11 & 2012-13 is below threshold limit of Rs.50 Lacs, the appeals are not maintainable in terms of Low Tax Effect Circular No. 17/2019 dated 08/08/2019 issued by CBDT. However, liberty is given to revenue to seek recall of any of the appeal, if the matter is found to be covered by any of the exceptions or in case the tax effect, in any of the appeal, exceeds the prescribed monetary limit. Both the appeals stand dismissed.

4. The revenue's appeals for AYs 2011-12 & 2013-14 would become infructuous since the assessee has already opted for *Vivad Se Vishwas Scheme (VVS Scheme), 2020* by filing requisite declarations. However, an opportunity is given to revenue to seek restoration of the appeals, in case the declarations are not accepted, for whatever reasons.

5. To conclude, ITA Nos. 5605/Mum/2017 & 5607/Mum/2017 for AYs 2010-11 & 2012-13 stands dismissed whereas ITA Nos. 5606/Mum/2017 & ITA 6436/Mum/2017 for AYs 2011-12 & 2013-14 stand dismissed as being infructuous.

*Order pronounced on 06<sup>th</sup> January, 2021.*

*Sd/-*

**(Mahavir Singh)**

उपाध्यक्ष / **Vice President**

*Sd/-*

**(Manoj Kumar Aggarwal)**

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 06/01/2021  
*Sr.PS, JaisyVarghese*

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

**आदेशानुसार/ BY ORDER,**

**उप/सहायक पंजीकार (Dy./Asstt.Registrar)**  
**आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.**