

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "SMC", PUNE – VIRTUAL COURT

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA Nos. 401 & 402/PUN/2020  
निर्धारण वर्ष / Assessment Years : 2009-10 & 2010-11

ITO, Ward-4(5), Pune	Vs.	Pune Pumps Sales & Services, 529/1, Shraddha Chambers, Sinhgad Road, Parvati, Dist. Pune – 411 030 PAN : AADCP1318A
Appellant		Respondent

Appellant by	Shri S.P. Walimbe
Respondent by	None

Date of hearing	27-01-2021
Date of pronouncement	27-01-2021

आदेश / ORDER

These two appeals by the Revenue are directed against the separate orders of the Commissioner of Income-tax (Appeals)-2, Pune dated 18-02-2020 & 19-02-2020 in relation to the assessment years 2009-10 & 2010-11 respectively. At the outset, it has been fairly admitted by the Id. DR that the tax effect in these two appeals is less than Rs.50.00 lakh. However, the Id. DR submitted that the additions in these appeals are based on the information received by the Assessing Officer from the Sales Tax department that the assessee was one of the beneficiaries indulging in the Hawala transactions. It was ergo prayed that the appeals fall under

exception prescribed in clause (e) of para 10 of the CBDT Circular no. 03/2018 dated 11-07-2018 read with its amendment dated 20-08-2018 and hence should not be dismissed on this preliminary issue.

2. I have heard the ld. DR through virtual court and scanned through the relevant material on record. There is no appearance from the side of assessee despite service of notice. 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 Circular dated 08-08-2019 to Rs.50.00 lakh. Since tax effect in the instant appeals is less than the revised monetary limit of Rs.50.00 lakh, I am not inclined to entertain the appeals of the Revenue.

3. As regards the contention of the ld. DR that the appeals should not be dismissed because the additions in these cases were made on the basis of information received from the Sales tax department about the assessee indulging in hawala transactions, I find that such

a contention has not been countenanced by the Pune Benches of the Tribunal in several cases including ITO VS. M/s Param Marketing (*ITA No.1872/PUN/2019 dt.30-01-2020*) and ITO VS. Yusuf Gulmmohammed Patel (*ITA No.1852/PUN/2019 dt.30-01-2020*). Not only that, even the Miscellaneous application filed u/s 254(2) on this issue has also been dismissed in DCIT VS. M/s Rang Rasayan (*M.A.No.60/PUN/2019 dt. 14-01-2020*). No contrary view has been brought to my notice on behalf of the Revenue. Respectfully following the above precedent, I dismiss the appeals filed by the Revenue.

4. It is however clarified that the Department will be at liberty to pray for the restoration of the appeals if it finds the cases covered under any other exception clause of the Circular.
5. In the result, the appeals are dismissed.

Order pronounced in the Open Court on 27<sup>th</sup> January, 2021.

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

पुणे Pune; दिनांक Dated : 27<sup>th</sup> January, 2021  
*Satish*

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. आयकर आयुक्त(अपील) /  
The CIT (Appeals)-2, Pune
4. The Pr. CIT-2, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "SMC" /  
DR 'SMC', 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	27-01-2021	Sr.PS
2.	Draft placed before author	27-01-2021	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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