

**IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH, NAGPUR**

**BEFORE SHRI JASON P. BOAZ, HON'BLE ACCOUNTANT MEMBER
& SHRI SANDEEP GOSAIN, HON'BLE JUDICIAL MEMBER**

**ITA Nos. 474 & 475/NAG/2014
(Asst. Year : 2010-11)**

1 - 2 ITO, Ward-1,
Akola. vs. Smt. Gokarnabai Wasudevrao
Bahal, L/H of Late
Wasudevrao Jansa Bahal,
Bhudhwar Vesh, Akot.

PAN No. AVMPB 4517 E

**ITA No. 162/NAG/2017
(Asst. Year : 2010-11)**

3 ITO, Ward-4(1),
Nagpur. Vs. Gopal Pralhadrai Agrawal,
P.S. Agrawal Marg,
Santra Market, Nagpur.

PAN No. AAJPA 3854 F

**ITA No. 519/NAG/2016
(Asst. Year : 2011-12)**

4 ACIT, Wardha Circle,
Wardha Vs. M/s. Varco Associates,
Laxmi Residency,
Near Tilak Smarak, Mahadeo
Mandir Road, Yavatmal.

PAN No. AALFM 7378 Q

**ITA No. 377/NAG/2016
(Asst. Year : 2006-07)**

5 ITO, Ward-1(4),
Nagpur. Vs. Prabodh Sadashiv Sadavarte
(HUF), 138, Ramnagar,
Nagpur.

PAN No. AAHHP 0169 E

ITA No. 218/NAG/2015
(Asst. Year : 2008-09)

6. ITO, Ward-1(4), Nagpur. Vs Ambadas Bapurao Zalke, Ward No. 15, Prabhag No. 9, Shivangaon, Post - Airport, Nagpur.

PAN No. ABBPC 2944 B

ITA No. 220/NAG/2015
(Asst. Year : 2010-11)

7. ACIT, Chandrapur Circle, Chandrapur. Vs. M/s. Jain Bulk Movers Pvt. Ltd., Near Ashtabhuja Temple, Bye Pass Road, Chandrapur.

PAN No. AABCJ 2199 K

ITA No. 424/NAG/2014
(Asst. Year : 2007-08)

8. ITO, Ward-7(1), Nagpur. Vs. M/s. Krishnum Investment Pvt. Ltd., C/o Vidya Amar Fulzale, Ambedkar Square, Umred.

PAN No. AACCK 5953 H

ITA No. 372/NAG/2014
(Asst. Year : 2007-08)

9. DCIT, Central Circle, Akola Vs. Kamalkishore Bhikamchand Bajaj, Near Bharyakas House, Saraf Lane, Telhara, District Akola.

PAN No. ACUPB 9852 H

ITA No. 319/NAG/2014
(Asst. Year : 2008-09)

10. DCIT, Akola Circle, Akola. Vs. Dnyandeo Ninu Patil, C/o Elite Udyog, Near Radha Krishna Cinema, Murtizapur Road, Akola.

PAN No. ADPPP 0651 A



ITA Nos. 396 & 397/NAG/2016
(Asst. Year : 2008-09)

- 11- ACIT, Chandrapur Vs. Sony Distributors Pvt. Ltd.,
12 Circle, Chandrapur. Near Jatpura Gate, Main Road,
Chandrapur.

PAN No. AAICS 0980 Q

ITA No. 361/NAG/2016
(Asst. Year : 2011-12)

- 13 ACIT, Circle-3, Vs. M/s. Maganese Products
Nagpur. Corporation, 546, Tarasa
Road, Kanhan, Dist. Nagpur.

PAN No. AAHFM 1328 G

ITA No. 163/NAG/2016
(Asst. Year : 2011-12)

- 14 ITO, Ward-4(1), Vs. Ashish Kailashchandra
Nagpur. Agrawal, C/o M/s. Shrikrishna
Dall Mill Compound, Ghat
Road, Nagpur.

PAN No. ABJPA 9446 N

ITA Nos. 286 & 287/NAG/2016
(Asst. Year : 2009-10 & 2010-11)

- 15 - ACIT, Circle-3, Vs. Dashrath N. Patil,
16 Nagpur. Prop. of M/s. Varsha Printing
Ink Manufacturing Company,
W-18, MIDC, Hingna Road,
Nagpur.

PAN No. ADPPN 0629 N

~~ITA Nos. 10 & 11/NAG/2016~~
(Asst. Years : 2009-10 & 2011-12)

- 17- ACIT, Central Vs. M/s. Jain Coal Services,
18 Circle-2(1), Nagpur. 56, Jain House, East
Wardhaman Nagar, Nagpur.

PAN No. AAFJ 9680 R



✓ **ITA No. 67/NAG/2017**
(Asst. Year : 2009-10)

- 19 DCIT, Circle-1, Nagpur. Vs. Satish Keshavrao Munde,
 22-B, Gulab Palace,
 Ramdaspath, Nagpur.
- PAN No. ACUPM 6198 B

ITA No. 29/NAG/2017
(Asst. Year : 2010-11)

- 20 DCIT, Amravati Circle, Amravati. Vs. Rameshwar Ratanlal Karwa
 (HUF), Prop. M/s. Orson
 Pharmaceuticals, 422/6,
 Mangaldas Building, 3rd Floor,
 20, Kitchen Garden Lane,
 Mumbai.
- PAN No. AABHR 0647 B

ITA No. 615 & 616/NAG/2016
(Asst. Year : 2004-05 & 2005-06)

- 21 - DCIT, Central Vs. M/s. Spacewood Furnishers
 22 Circle-1(3), Nagpur. Pvt. Ltd., T-48, MIDC,
 Hingna, Nagpur.
- PAN No. AARPD 4769 N

ITA No. 523/NAG/2016
(Asst. Year : 2012-13)

- 23 ITO, Ward-3(2), Nagpur. Vs. M/s. Venus Rolling Mills Pvt.
 Ltd., E-8, MIDC Industrial
 Area, Butibori, Nagpur.
- PAN No. AACCB 0597 L

ITA Nos. 85, 87 to 89/NAG/2017
(Asst. Years : 2009-10 & 2012-13 to 2014-15)

- 24 - ITO (TDS), Ward-1(2), Vs. The Chief Accounts Officer,
 27 Akola. Akola Municipal Corporation,
 Akola.
- TAN No. NGPT01294G

ITA Nos. 69, 78 to 82/NAG/2017
(Asst. Year : 2008-09 to 2013-14)

- 28- ITO, Ward-2(2)(TDS), Vs. The Dy. Municipal
 33 Amravati. Commissioner,
 Amravati Municipal
 Corporation, Amravati.
- TAN No. NGPM01072B

ITA No. 70/NAG/2017
(Asst. Year : 2003-04)

- 34 DCIT, Central Circle- Vs. Chhaganlal Kunverjibhai Patel,
 1(3), Nagpur. Dhantoli, Nagpur.
- PAN NO. ACRPP 0924 H

ITA No. 135/NAG/2017
(Asst. Year : 2008-09)

- 35 ACIT, Central Vs. M/s. Subh Labh Industrialisers
 Circle-1(2), Nagpur. & Environments Purification
 Specialist Pvt. Ltd.,
 5, Temple Road, Civil Lines,
 Nagpur.
- PAN No. AAHCS 6972 M



ITA No. 166/NAG/2017
(Asst. Year : 2010-11)

- 36 ACIT, Circle-4, Vs. M/s. Emkey Taps & Cutting
 Nagpur. Tools Pvt. Ltd., Kanoria
 Bhawan, Ghat Road, Nagpur.
- PAN No. AAACE 4308 G

ITA Nos. 189 to 191/NAG/2017
(Asst. Year : 2007-08 to 2009-10)

- 37- ACIT, Chandrapur Vs. Rajesh Nandlal Biyani,
 39 Circle, Chandrapur. Gokuldharm, Tadoba Road,
 Tukum, Chandrapur.
- PAN No. AEVPB 9868 G

ITA No. 157/NAG/2017
(Asst. Year : 2013-14)

- 40 DCIT, Amravati Circle, Vs. Smt. Savitribai Brijlal Adwani,
 Amravati. Prop. M/s. Adwani Wine
 Agency, 1st Floor, Amardeep
 Complex, Opp. Priya Talkies,
 Amravati.
- PAN No. ABPUA 3477 E

ITA No. 397/NAG/2017
(Asst. Year : 2012-13)

- 41 ITO, Ward-3, Vs. Prakash Motilal Khandelwal,
 Amravati. Prop. M/s. Gulabchand
 Badrinarayan, Plot No. 992,
 Mouje Dhaba, Near Wadi,
 Nagpur - 440 023.
- PAN No. ABIPK 3813 C

ITA Nos. 379 to 382/NAG/2017
(Asst. Year : 2010-11 to 2013-14)

- 42- ITO (TDS), Ward-2(1), Vs. M/s. Mahajan Timbers Mart,
 45 Nagpur. Prop. Vikas Vasantrao
 Mahajan, Plot No. 22, New
 Police Station, Lakadganj,
 Nagpur.
- PAN No. AAPM 7400 F



ITA No. 80/NAG/2018
(Asst. Year : 2014-15)

- 46 ACIT, Circle-5, Vs. Praveen Premjibhai Thakkar,
 Nagpur. Opp. Khandelwal Building,
 Ground Floor, Mahajan
 Building, Parwarpura,
 Nehru Putia, Nagpur.
- PAN No. AAZPT 8481 B

ORDER**PER BENCH**

The above listed appeals at the instance of the Revenue are directed against the respective impugned orders passed by the respective Id. Commissioner of Income Tax (Appeals) for respective Assessment Years as indicated above.

2. In all the above appeals, the tax effect pertaining to the amount disputed by the Revenue is less than the monetary limit of Rs. 20 lakh fixed by the CBDT in Circular No. 03/2018, dated 11/07/2018, which is in supersession of its Circular No. 21/2015 dated 10/12/2015, in relation to filing of appeals before the Income Tax Appellate Tribunal. Taking into consideration the above, and also the fact that the CBDT Circular under reference applies retrospectively even to pending appeals, we hold that the above listed appeals filed by the Revenue are not maintainable and liable to be dismissed *in limine*.

3. In the result, the above listed appeals of the Revenue are dismissed. Registry is directed to inform the parties accordingly.

Order Pronounced in open Court on this 13th day of July, 2018.

Sd/-
(SANDEEP GOSAIN)
Judicial Member

sd/-
(JASON P. BOAZ)
Accountant Member

Dated : 13th July, 2018.

vr/-

Copy to:

1. *The Assesseees -*

- 1) Smt. Gokarnabai Wasudevrao Bahal
- 2) Gopal Pralhadrai Agrawal
- 3) M/s. Varco Associates
- 4) Prabodh Sadashiv Sadavarte (HUF),
- 5) Ambadas Bapurao Zalke
- 6) M/s. Jain Bulk Movers Pvt. Ltd.
- 7) M/s. Krishnum Investment Pvt. Ltd
- 8) Kamalkishore Bhikamchand Bajaj
- 9) Dnyandeo Ninu Patil
- 10) Sony Distributors Pvt. Ltd.,
- 11) M/s. Maganese Products Corporation
- 12) Ashish Kailashchandra Agrawal
- 13) Dashrath N. Patil
- 14) M/s. Jain Coal Services
- 15) Satish Keshavrao Munde
- 16) Rameshwar Ratanlal Karwa (HUF),
- 17) M/s. Spacewood Furnishers Pvt. Ltd
- 18) M/s. Venus Rolling Mills Pvt. Ltd
- 19) The Chief Accounts Officer
- 20) The Dy. Municipal Commissioner,
- 21) Chhaganlal Kunverjibhai Patel
- 22) M/s. Subh Labh Industrialisers & Environments
Purification Specialist Pvt. Ltd.
- 23) M/s. Emkey Taps & Cutting Tools Pvt. Ltd
- 24) Rajesh Nandlal Biyani,
- 25) Praveen Premjibhai Thakkar
- 26) Smt. Rohini Lukka
- 27) Amit Lukka (HUF),
- 28) Sunil Harpaldas Mihani
- 29) Vilas Tukaram Satpute

2. *The Revenue*
3. *The CIT.*
3. ~~The CIT(A) - 1, Nagpur~~
5. *The D.R., Nagpur.*
4. *Guard file.*

By order