

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

**BEFORE HON'BLE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER &
HON'BLE SHRI G. MANJUNATHA, ACCOUNTANT MEMBER**

**ITA Nos. 52/NAG/2015
(Asst. Year : 2008-09)**

1 ITO, Ward-5(2), vs. Shri Rajesh Shantilal Bora,
Ground floor, Saraf 202, Sanket Apartment, Khare
Chambers, Sadar, Town, Dharampeth,
Nagpur-440001 Nagpur.

PAN No. ABCPB 4576 D

**ITA No. 279/NAG/2015
(Asst. Year : 2011-12)**

2 DCIT Circle-1, Room Vs. Shri Anil Jayadayal Taneja,
No. 510, 5th floor, MECL 3 Rose Villa, Vijay Nagar,
Building, Seminary Nagpur-440013
Hills, Nagpur.

PAN No. AAGPT8838F

**ITA No. 280/NAG/2015
(Asst. Year : 2011-12)**

3 DCIT Circle-1, Room Vs. Shri Ankit Taneja L/H Ahliya
No. 510, 5th floor, MECL Taneja, 3 Rose Villa, Vijay
Building, Seminary Nagar, Nagpur-440013
Hills, Nagpur.

PAN No. ACWPT1775H

**ITA No. 281/NAG/2015
(Asst. Year : 2011-12)**

4 DCIT Circle-1, Room Vs. Shri Aneesh Anil Taneja,
No. 510, 5th floor, MECL 3 Rose Villa, Vijay Nagar,
Building, Seminary Nagpur-440013
Hills, Nagpur.

PAN No. ACSPT6829L



ITA No. 4 to 7/NAG/2016**(Asst. Year : 2005-06, 2006-07, 2008-09 & 2009-10)**

- 5-8 ITO, Ward-2(4), Vs Shri Shabbir Hussain Tahir Ali,
Room No. 308, 3rd Masjid Lakda Tall, Bangali
floor, Aayakar Bhavan, Panja Road, Maskasath,
Telang Khedi Road, Nagpur-440018
Civil Lines, Nagpur.

PAN No. AKTPT2729C

ITA No. 08/NAG/2016**(Asst. Year : 2011-12)**

9. DCIT, Amravti Circle, Vs. Shri Rameshwar Ratanlal
Aayakar Bhavan, Karwa (HUF),
Ambapeth, Amaravati- Prop. Orson Pharmaceuticals,
444601. Sakkarsath, Amravati-444601

PAN No. AABHR0647B

ITA No. 300/NAG/2016**(Asst. Year : 2008-09)**

10. DCIT Circle-1, Room Vs. M/s. Vastu Bihar Developers
No. 510, 5th floor, MECL Pvt. Ltd.,
Building, Seminary Ganesh Chamber, Dhantoli,
Hills, Nagpur. Nagpur-440010

PAN No. AACCV0106F

ITA No. 369/NAG/2016**(Asst. Year : 2008-09)**

11. DCIT Circle-1, Room Vs. Shri Rajendrakumar Singh
No. 510, 5th floor, MECL Hingle,
Building, Seminary 54, Farmland, Near Dagdi
Hills, Nagpur. Park, Ramdaspath, Nagpur-
440012

PAN No. AAJPH9011J

ITA No. 371/NAG/2016**(Asst. Year : 2011-12)**

12. ACIT, Akola Circle, Vs. Le-Merite Exports Pvt. Ltd.,
First floor, Aayakar B1-104D, 1st floor, Boomrang
Bhavan, Murtizapur Building, Chandivali Farm,
Road, Akola-444001. Road Chandivali, Andheri(e),
Mumbai-400072.

PAN No. AABCD9133H



ITA Nos. 372/NAG/2016
(Asst. Year : 2007-08)

- 13 DCIT Central Circle- Vs. Mansa Agro Food Processing
 2(2), Room No. 207, Pvt. Ltd.
 Aayakar Bhavan, 216, Wardhaman Nagar,
 Telang Khedi Road, Nagpur-440008
 Civil Lines, Nagpur.
 PAN No. AABCM6900C

ITA No. 466/NAG/2016
(Asst. Year : 2009-10)

- 14 DCIT Central Circle- Vs. Shri Darpan Dharampal
 2(2), Room No. 207, Agrawal, 290, Satnami Lay-
 Aayakar Bhavan, out, East Wardhman Nagar,
 Telang Khedi Road, Nagpur-440008
 Civil Lines, Nagpur.
 PAN No. AIKPA1633K

ITA No. 134/NAG/2017
(Asst. Year : 2013-14)

- 15 ITO, Ward-1, Vs. M/s Gadre Engineering
 First Floor, Aayakar Services, Murtizapur Road,
 Bhavan, Murtizapur Shivani, Akola-444001
 Road, Akola-444001
 PAN No. AADFG1634M

ITA No. 161/NAG/2017
(Asst. Year : 2013-14)

- 16 ITO Ward-4, Vs. M/s Soni Maloo & Talda
 Aayakar Bhavan, Developers, 1st floor, Gulshan
 Ambapeth, Amaravati- Arcade, Railway Station Road,
 444601. Amravati-444602
 PAN No. ABSFS7767B

ITA Nos. 163/NAG/2017
(Asst. Years : 2013-14)

- 17 ITO Ward-1(4), Room Vs. Ody Pharma India Pvt. Ltd.
 No. 504, 5th floor, MECL 83, Shivam, Ambajhari
 Building, Seminary Layout, Nagpur
 Hills, Nagpur.
 PAN No. AABCO1406G

ITA No. 172-173/NAG/2015 & 197/Nagpur/2017
(Asst. Year : 2009-10, 2010-11 & 2012-13)

- 18-20 ACIT, Circle-4,
 Room No. 301, Saraf
 Chambers, Sadar
 Nagpur-440001
- Vs.
- M/s Ganga Iron & Steel
 Trading Company 29-A, Small
 Factory Area, Bagadganj,
 Nagpur-440008
- PAN No. AADCG2390R

ITA No. 202/NAG/2017
(Asst. Year : 2009-10)

- 21 ITO Ward-5(1),
 Ground floor, Mount
 Road Saraf Chambers,
 Sadar, Nagpur-440001
- Vs.
- Shri Pandurang Ramji
 Ashtankar, 51, Shreeram
 Nagar, Uday Nagar, Nagpur-
 440034
- PAN No. ANJPA9181G

ITA No. 232/NAG/2017
(Asst. Year : 2013-14)

- 22 ACIT, Akola Circle,
 Aayakar Bhavan,
 Murtizapur Road,
 Akola-444001
- Vs.
- M/s. Shree Palsiddha
 Construction, Buldhana, Main
 Road, Buldhana-443203
- PAN No. ABLFS9009H

ITA No. 349/NAG/2017
(Asst. Year : 2013-14)

- 23 DCIT, Amravati Circle,
 Aayakar Bhavan,
 Ambapeth, Amaravati-
 444601.
- Vs.
- M/s. Green Earth Asphalt &
 Power Pvt. Ltd. Sadar Bazar,
 Achalpur Camp, Amravati
- PAN No. AABCM0254C

ITA Nos. 90/NAG/2018
(Asst. Years : 2012-13)

- 24 ITO Ward-5(2),
 Ground floor, Saraf
 Chambers, Sadar,
 Nagpur-440001
- Vs.
- Shri Chandrakant N. Arya,
 Plot No. 27 to 30, Universal
 meadow, New Sneh Nagar,
 Nagpur.
- PAN No. AFRPA6926K

ITA Nos. 108/NAG/2018
(Asst. Year : 2014-15)

- 25 ITO Ward-4(1), Vs. M/s Gayatiri Pulses,
 Ground floor, Saraf Plot No. 9, Patidar Audhyogik
 Chambers, Sadar, Vasahat, Kapsi (Khurd),
 Nagpur-440001 Bhandara Road, Nagpur-
 440008
- PAN No. AAFFG2906C

ITA No. 111/NAG/2018
(Asst. Year : 2014-15)

- 26 ITO Ward-4(5), Vs. Smt. Gauriben N. Patel
 3rd floor, Saraf Shivdham, Near Inox Hiwari
 Chambers, Sadar, Layout, Nagpur-440008
 Nagpur-440001
- PAN NO. ADLPP5395B

ITA No. 150/NAG/2018
(Asst. Year : 2013-14)

- 27 ACIT Central Circle- Vs. M/s. Buldhana Urban Credit
 1(4), Room No. 311, Co-op. Society Ltd, Sahakari
 Aayakar Bhavan, Setu, Hutatma Gorepeth,
 Nagpur-440001 Buldhana-444300
- PAN No. AAAAB2572M

ITA No. 439/NAG/2016

&

C.O. No. 10/NAG/2017

(Asst. Year : 2011-12)

- 28- DCIT Central Circle- Vs. Smt. Anju Saraf, Flat No. 2,
 29 2(2), Room No. 207, Yogeshwar Ganga Apt,
 Aayakar Bhavan, Farmland, Radaspeth,
 Telang Khedi Road, Nagpur-440025
 Civil Lines, Nagpur.
- PAN No. AETPS5421E



**C.O. No. 17/NAG/2017
(IN ITA No. 141/Nag/2017)
(Asst. Year : 2009-10)**

- 30 Shri Vilas Tukaram Vs. DCIT Central Circle-2,
Satpute, Room No. 318, Aayakar
Plot No. 87, Bhavan, Telang Khedi Road,
Indraprasta Nagar, Civil Lines, Nagpur-440001
Pannase Layout,
Nagpur-440026

PAN No. APVPS3372K

**C.O. No. 06/NAG/2018
(IN ITA No. 40/Nag/2018)
(Asst. Year : 2013-14)**

- 31 Shri Sunif Harpaldas Vs. ACIT Central Circle-1(2),
Mihani, Room No. 205, 2nd floor,
Sindhi Colony Aayakar Bhavan, , Nagpur-
Gurunank Ward, 444001
Higanghat, Wardha,
Maharashtra-442301

PAN No. ABKPM5738L
(Appellants)

(Respondents)

Department By : Respective DRs
Assessee by : Respective ARS

Date of hearing : 22/10/2018.
Date of pronouncement: 22/10/2018.

ORDER

PER BENCH

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

2. In all the above appeals, revenue has moved an application for withdrawing the above appeals as 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. Since the respective assesseees had filed Cross objections in the ITA filed by the revenue bearing C.O. No. 10 & 17/Nag/17 and 06/Nag/18, which are supporting the orders of respective Ld. CIT(A). Therefore in view of dismissal of appeal of revenue, the above C.O's becomes infructuous and are thus also stands dismissed.

4. In the net result, the above listed appeals of the Revenue as well as the above C.Os filed by the assessee stands **dismissed**. It is ordered accordingly.

Order Pronounced in open Court on this 22nd October, 2018.

Sd/-
(G. MANJUNATHA)
Accountant Member

Sd/-
(SANDEEP GOSAIN)
Judicial Member

Dated : 22 October, 2018.

Sr.PS.Dhananjay

Copy to:

1. *The Assesseees* -

- 1) Shri Rajesh Shantilal Bora,
- 2) Shri Anil Jayadayal Taneja
- 3) Shri Ankit Taneja L/H Ahilya Taneja,
- 4) Shri Aneesh Anil Taneja
- 5) Shri Shabbir Hussain Tahir Ali
- 6) Shri Rameshwar Ratanlal Karwa (HUF),
- 7) M/s. Vastu Bihar Developers Pvt. Ltd.,
- 8) Shri Rajendrakumar Singh Hingle,
- 9) Le-Merite Exports Pvt. Ltd.,
- 10) Mansa Agro Food Processing Pvt. Ltd.
- 11) Shri Darpan Dharampal Agrawal,
- 12) M/s Gadre Engineering Services,
- 13) M/s Soni Maloo & Talda Developers,
- 14) Ody Pharma India Pvt. Ltd.
- 15) M/s Ganga Iron & Steel Trading Company
- 16) Shri Pandurang Ramji Ashtankar,
- 17) M/s. Shree Palsiddha Construction
- 18) M/s. Green Earth Asphalt & Power Pvt. Ltd.
- 19) Shri Chandrakant N. Arya,
- 20) M/s Gayatiri Pulses
- 21) Smt. Gauriben N. Patel
- 22) M/s. Buldhana Urban Credit Co-op. Society Ltd,
- 23) Smt. Anju Saraf
- 24) Shri Vilas Tukaram Satpute,
- 25) Shri Sunil Harpaldas Mihani,

2. *The Revenue*
3. *The CIT(A)*
4. *Guard file.*

3. *The CIT.*
5. *The D.R., Nagpur.*

By order