

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES "B", JAIPUR  
श्री संदीप गोसाई, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष  
BEFORE SHRI SANDEEP GOSAIN, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA No. 905/JP/2015  
निर्धारण वर्ष / Assessment Year :2008-09

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| A.C.I.T.,<br>Central Circle,<br>Ajmer.               | बनाम<br>Vs. | Shri Prakash Chand Vijayvargiya,<br>Near Vijay Sizing, Behind Bus<br>Stand, Madanganj, Kishangarh. |
| स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAJPV 2585 L |             |  |
| अपीलार्थी / Appellant                                |             | प्रत्यर्थी / Respondent  |

आयकर अपील सं./ITA No. 913 & 914/JP/2015  
निर्धारण वर्ष / Assessment Year :2010-11 & 2011-12

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| A.C.I.T.,<br>Central Circle,<br>Ajmer.               | बनाम<br>Vs. | Shri Devki Nandan Kumawat,<br>Kamal Kunj, Main Road, Shivaji<br>Nagar, Madanganj, Kishangarh. |
| स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AGZPM 3162 H |             |   |
| अपीलार्थी / Appellant                                |             | प्रत्यर्थी / Respondent   |

आयकर अपील सं./ITA No. 916 & 917/JP/2015  
निर्धारण वर्ष / Assessment Year :2010-11 & 2011-12

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| A.C.I.T.,<br>Central Circle,<br>Ajmer.               | बनाम<br>Vs. | Shri Surajmal Kumawat,<br>Behari Pol, Naya Shehar,<br>Madanganj, Kishangarh. |
| स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: BIQPK 8829 Q |             |  |
| अपीलार्थी / Appellant                                |             | प्रत्यर्थी / Respondent  |

आयकर अपील सं./ITA No. 919, 920 & 921/JP/2015  
निर्धारण वर्ष / Assessment Year: 2009-10, 2010-11 & 2011-12

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| A.C.I.T.,<br>Central Circle,<br>Ajmer.               | बनाम<br>Vs. | Smt. Surbhi Kothari,<br>Near Jangid Dharmshala, Azad<br>Nagar, Madanganj, Kishangarh. |
| स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AXTPS 5463 K |             |   |
| अपीलार्थी / Appellant                                |             | प्रत्यर्थी / Respondent   |

आयकर अपील सं./ITA No. 922 & 923/JP/2015  
निर्धारण वर्ष / Assessment Year :2009-10 & 2010-11

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| A.C.I.T.,<br>Central Circle,<br>Ajmer.                 | बनाम<br>Vs. | Smt. Kiran Agarwal,<br>Radha Kunj Daga Gali, Ajmer<br>Road, Madanganj, Kishangarh. |
| स्थायी लेखा सं./ जीआईआर सं./ PAN/GIR No.: AGRPA 6835 C |             |  |
| अपीलार्थी / Appellant                                  |             | प्रत्यर्थी / Respondent  |

आयकर अपील सं./ITA No. 926/JP/2015  
निर्धारण वर्ष / Assessment Year :2009-10

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|--|-------------|---|
| A.C.I.T.,<br>Central Circle,<br>Ajmer.                 | बनाम<br>Vs. | Shri Abhishek Kumawat,<br>Kamal Kunj, Main Road, Shivaji<br>Nagar, Madanganj, Kishangarh. |
| स्थायी लेखा सं./ जीआईआर सं./ PAN/GIR No.: ALIPK 7227 J |             |   |
| अपीलार्थी / Appellant                                  |             | प्रत्यर्थी / Respondent   |

आयकर अपील सं./ITA No. 929, 930 & 931/JP/2015  
निर्धारण वर्ष / Assessment Year: 2009-10, 2010-11 & 2011-12

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| A.C.I.T.,<br>Central Circle,<br>Ajmer.                 | बनाम<br>Vs. | Smt. Sampat Devi Sharma,<br>Near Railway Phatak, Untra Road,<br>Krishna Puri, Madanganj,<br>Kishangarh. |
| स्थायी लेखा सं./ जीआईआर सं./ PAN/GIR No.: CHSPS 9657 Q |             |   |
| अपीलार्थी / Appellant                                  |             | प्रत्यर्थी / Respondent   |

आयकर अपील सं./ITA No. 932/JP/2015  
निर्धारण वर्ष / Assessment Year :2008-09

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| A.C.I.T.,<br>Central Circle,<br>Ajmer.                 | बनाम<br>Vs. | Smt. Sudarshna Somani,<br>H.No. 26/84,<br>Near Jangid Dharmshala, Azad<br>Nagar, Madanganj, Kishangarh. |
| स्थायी लेखा सं./ जीआईआर सं./ PAN/GIR No.: BGUPS 7674 F |             |   |
| अपीलार्थी / Appellant                                  |             | प्रत्यर्थी / Respondent   |

आयकर अपील सं./ITA No. 476/JP/2016  
निर्धारण वर्ष / Assessment Year :2007-08

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| A.C.I.T.,<br>Central Circle,<br>Ajmer.                 | बनाम<br>Vs. | Smt. Vasu Dev Somani,<br>H.No. 26/84,<br>Near Jangid Dharmshala, Azad<br>Nagar, Madanganj, Kishangarh. |
| स्थायी लेखा सं./ जीआईआर सं./ PAN/GIR No.: AXTPS 5462 J |             |  |
| अपीलार्थी / Appellant                                  |             | प्रत्यर्थी / Respondent  |

राजस्व की ओर से / Revenue by: Smt. Rooni Paul (Addl.CIT-DR)  
निर्धारिती की ओर से / Assessee by: Shri Nikhilesh Kataria (CA)

सुनवाई की तारीख / Date of Hearing : 16/06/2021  
उदघोषणा की तारीख / Date of Pronouncement : 18/06/2021

आदेश / ORDER

**PER: SANDEEP GOSAIN, J.M.**

All these appeals have been filed by the Revenue against the separate orders of the Id. CIT(A)-2, Udaipur dated 20/03/2014, 21/03/2014, 10/03/2014 and 13/03/2015 for the different assessment years.

2. The hearing of the appeals was concluded through video conference in view of the prevailing situation of Covid-19 Pandemic.

3. At the time of hearing, the Id. AR of the assessee has raised objection of maintainability of the appeals of the Revenue due to the tax effect not exceeding Rs. 20 lacs as per the CBDT Circle No. 3 of 2018 dated 11<sup>th</sup> July, 2018. The Id. A/R submitted that in the facts of the present case, tax effect in Revenue's appeal is stated to be below the prescribed limit of Rs 20 lacs.