

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

A.C.I.T., Central Circle, Ajmer.	बनाम Vs.	Shri Prakash Chand Vijayvargiya, Near Vijay Sizing, Behind Bus 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

A.C.I.T., Central Circle, Ajmer.	बनाम Vs.	Shri Devki Nandan Kumawat, Kamal Kunj, Main Road, Shivaji 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

A.C.I.T., Central Circle, Ajmer.	बनाम Vs.	Shri Surajmal Kumawat, Behari Pol, Naya Shehar, 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

A.C.I.T., Central Circle, Ajmer.	बनाम Vs.	Smt. Surbhi Kothari, Near Jangid Dharmshala, Azad 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

A.C.I.T., Central Circle, Ajmer.	बनाम Vs.	Smt. Kiran Agarwal, Radha Kunj Daga Gali, Ajmer 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

A.C.I.T., Central Circle, Ajmer.	बनाम Vs.	Shri Abhishek Kumawat, Kamal Kunj, Main Road, Shivaji 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

A.C.I.T., Central Circle, Ajmer.	बनाम Vs.	Smt. Sampat Devi Sharma, Near Railway Phatak, Untra Road, Krishna Puri, Madanganj, 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

A.C.I.T., Central Circle, Ajmer.	बनाम Vs.	Smt. Sudarshna Somani, H.No. 26/84, Near Jangid Dharmshala, Azad 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

A.C.I.T., Central Circle, Ajmer.	बनाम Vs.	Smt. Vasu Dev Somani, H.No. 26/84, Near Jangid Dharmshala, Azad 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 11th 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.

4. The Id. D/R has fairly submitted that the tax effect involved in the Revenue's appeals are less than 20 lacs which is prescribed threshold limit in terms of the CBDT Circular No. 3/2018 dated 11th July, 2018 issued in supersession of its earlier Circular No. 21 of 2015 dated 10.12.2015.

5. We have heard the rival contentions and perused the materials available on record. It is observed that the demand/ tax effect in the Revenue's appeals in question are below Rs. 20.00 lacs . Under the powers vested by section. 268A(1) of the I T Act, CBDT has issued Circular No. 3/2018 dated 11th July, 2018 (F No. 279/Misc. 142/2007-ITJ(Pt) instructing the authorities below that departmental appeal should not be filed before ITAT where the demand/tax effect does not exceed Rs. 20 lacs. The circular is specifically mentioned to be applicable for all pending appeals.

6. Subject to some exceptions, it is further directed by CBDT that all the departmental appeals pending before ITAT where the demand/tax effect is not exceeding than 20 lacs should be either withdrawn or not pressed by the departmental representatives.

7. The present appeals are not covered by any exceptions mentioned in the said CBDT circular. Since the tax demand in dispute in these departmental appeals are below the limit set out by CBDT for the appeal,

the appeals of the department are not maintainable in view of CBDT Circular No. 3 of 2018 dated 11.07.2018. Accordingly the appeals of the Department are dismissed as not pressed/withdrawn.

8. In the result, all these appeals of the Revenue are dismissed.

Order pronounced in the open court on 18th June, 2021.

Sd/-
(विक्रम सिंह यादव)
(VIKRAM SINGH YADAV)
लेखा सदस्य / Accountant Member

Sd/-
(संदीप गोसाईं)
(SANDEEP GOSAIN)
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 18/06/2021

*Ranjan

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar