

**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 Ahilya
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 floor, Aayakar Bhavan,
Telang Khedi Road, Civil Lines, Nagpur. Masjid Lakda Tall, Bangali
Panja Road, Maskasath,
Nagpur-440018

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-444601. Prop. Orson Pharmaceuticals,
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 Chandivali, Andheri(e),
Road, Akola-444001. 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, Guldhan
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- ACIT, Circle-4, Vs. M/s Ganga Iron & Steel
20 Room No. 301, Saraf Trading Company 29-A, Small
Chambers, Sadar Factory Area, Bagadganj,
Nagpur-440001 Nagpur-440008

PAN No. AADCG2390R

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

21 ITO Ward-5(1), Vs. Shri Pandurang Ramji
Ground floor, Mount Ashtankar, 51, Shreeram
Road Saraf Chambers, Nagar, Uday Nagar, Nagpur-
Sadar, Nagpur-440001 440034

PAN No. ANJPA9181G

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

22 ACIT, Akola Circle, Vs. M/s. Shree Palsiddha
Aayakar Bhavan, Construction, Buldhana, Main
Murtizapur Road, Road, Buldhana-443203
Akola-444001

PAN No. ABLFS9009H

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

23 DCIT, Amravati Circle, Vs. M/s. Green Earth Asphalt &
Aayakar Bhavan, Power Pvt. Ltd. Sadar Bazar,
Ambapeth, Amaravati- Achalpur Camp, Amravati
444601.

PAN No. AABCM0254C

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

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

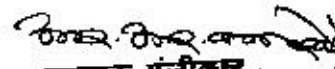
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1. The Assesseees -

- 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


 सहायक पंजीकार
 Assistant Registrar
 आयकर अपीलिय अधिकरण,
 Income Tax Appellate Tribunal
 नागपुर न्यायपीठ / Nagpur Bench

