

**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. 510 & 511/NAG/2014
(Asst. Year : 2010-11)**

1-2	ACIT Circle-2, Room No. 318, 3 rd floor, Aayakar bhavan, Telankhedi Road, Nagpur-440001	vs.	Sunny Construction, 1 Sunny Tower, Khat Road, Near Khamb Talao, Bhandarra(MH) PAN No. AAKFS1558H
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**ITA No. ~~279~~/NAG/2015
(Asst. Year : 2006-07)**

3	ACIT, Circle-3, Room No. 321, Saraf Chambers, Sadar Nagpur-440001	Vs.	M/s Babasaheb Kedar Shetkari Sahakari Soot Girni Ltd. Hingna, Wanadongri, Nagpur-441110 PAN No. AAAAN0318F
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**ITA No. 520 & 521/NAG/2016
(Asst. Year : 2012-13 & 2013-14)**

4-5	ACIT Wardha Circle, Aayakar Bhavan, Civil Lines, Wardha-442001	Vs.	M/s Varco Associates, Laxmi Residency, Near Tilak Smarak Mahadeo Mandir Road, Yavatmal, Yavatmal-445001 PAN No. AALFM7378Q
	(Appellants)		(Respondents)

Department By	:	Respective DRs
Assessee by	:	Respective ARS

Date of hearing	:	24/10/2018.
Date of pronouncement:		24/10/2018.

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. In the net result, the above listed appeals of the Revenue stands **dismissed**. It is ordered accordingly.

Order Pronounced in open Court on this 24th October, 2018.

Sd/-
(G. MANJUNATHA)
Accountant Member

Sd/-
(SANDEEP GOSAIN)
Judicial Member

Dated : 24 October, 2018.

Sr.PS.Dhananjay

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