

आयकर अपीलिय अधिकरण "बी" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE

**BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
 AND
 SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER**

आयकर अपील सं. / ITA Nos.1537 & 1538/PUN/2019
निर्धारण वर्ष / Assessment Years : 2009-10 & 2010-11

Asstt. Commissioner of Income Tax,
 Circle Malegaon

.....अपीलार्थी / Appellant

बनाम / V/s.

Sunil Manikchand Kasliwal,
 National Enterprises, Daregaon Road,
 Manmad, Nashik - 423104

PAN : AATPK0955F

.....प्रत्यर्थी / Respondent

आयकर अपील सं. / ITA Nos.1539 & 1540/PUN/2019
निर्धारण वर्ष / Assessment Years : 2010-11 & 2011-12

Asstt. Commissioner of Income Tax,
 Circle Malegaon

.....अपीलार्थी / Appellant

बनाम / V/s.

Sunil Manikchand Kasliwal (HUF),
 27, Sanjeet Housing Society,
 Near SGG'S English School,
 Manmad, Nashik - 423104

PAN : AADHK3378L

.....प्रत्यर्थी / Respondent

Assessee by : N O N E
 Revenue by : Shri M.G. Jasnani

सुनवाई की तारीख / Date of Hearing : 29-04-2022
 घोषणा की तारीख / Date of Pronouncement : 26-05-2022

आदेश / ORDER**PER BENCH :**

These four appeals by the Revenue against the common order dated 02-07-2019 passed by the Commissioner of Income Tax (Appeals)-1, Nashik [‘CIT(A)’] for assessment years 2009-10 to 2011-12, respectively.

2. Admittedly, the tax effect involved in these four appeals are below monetary limit fixed by the CBDT Circular vide its latest Circular No. 17/2019, dated 08-08-2019 and are not falling under the exceptions provided under the above said circular. Thus, grounds raised by the Revenue in these four appeals fail and all the appeals are not maintainable. Therefore, all the four appeals of Revenue are dismissed as withdrawn in terms of CBDT Circular mentioned here-in-above.

3. In the result, all the four appeals of Revenue are dismissed.

Order pronounced in the open court on 26th May, 2022.

Sd/-
(Inturi Rama Rao)
ACCOUNTANT MEMBER

Sd/-
(S.S. Viswanethra Ravi)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 26th May, 2022.

रवि

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-1, Nashik
4. The Pr. CIT-1, Nashik
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, “बी” बेंच,
पुणे / DR, ITAT, “B” Bench, Pune.
6. गार्ड फ़ाइल / Guard File.
//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune