

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH, NAGPUR
BEFORE SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER AND
SHRI YOGESH KUMAR U.S, JUDICIAL MEMBER

ITA No.39/Nag./2018
(Assessment Year: 2012-13)

ACIT,CC-1(2)
Room No.205, 2nd Floor
Aaykar Bhawan
Civil Lines
Nagpur-440 001

..... Appellant

v/s

Shri Sunil Harpaldas Mihani
Sindhi colony, Gurunanak Ward
Hinganghat, Wardha-442 301

..... Respondent

PAN No: ABKPM5738L

CO No. 09/Nag/2018
(Arising out of ITA No. 39/Nag/2018)
(Assessment Year: 2012-13)

Shri Sunil Harpaldas Mihani
Sindhi colony, Gurunanak Ward
Hinganghat, Wardha-442 301

..... Appellant

PAN No: ABKPM5738L

v/s

ACIT,CC-1(2)
Room No.205, 2nd Floor
Aaykar Bhawan
Civil Lines
Nagpur-440 001

..... Respondent

ITA No.42/Nag./2018
(Assessment Year: 2009-10)

ACIT,CC-1(2)
Room No.205, 2nd Floor
Aaykar Bhawan
Civil Lines
Nagpur-440 001

..... Appellant

v/s

Shri Ashok Harpaldas Mihani
Sindhi colony, Gurunanak Ward
Hinganghat, Wardha-442 301

..... Respondent

PAN No: ABNPM2931J

CO No. 08/Nag/2018
(Arising out of ITA No. 42/Nag/2018)
(Assessment Year: 2009-10)

Shri Ashok Harpaldas Mihani
Sindhi colony, Gurunanak Ward
Hinganghat, Wardha-442 301

..... Appellant

PAN No: ABNPM2931J

v/s

ACIT,CC-1(2)
Room No.205, 2nd Floor
Aaykar Bhawan
Civil Lines
Nagpur-440 001

..... Respondent

ITA No.41/Nag./2018
(Assessment Year: 2012-13)

ACIT,CC-1(2)
Room No.205, 2nd Floor
Aaykar Bhawan
Civil Lines
Nagpur-440 001

..... Appellant

v/s

Shri Sanjay Harpaldas Mihani
Sindhi colony, Gurunanak Ward
Hinganghat, Wardha-442 301

..... Respondent

PAN No: ABKPM2932M

CO No. 07/Nag/2018
(Arising out of ITA No. 41/Nag/2018)
(Assessment Year: 2012-13)

Shri Sanjay Harpaldas Mihani
Sindhi colony, Gurunanak Ward
Hinganghat, Wardha-442 301

..... Appellant

PAN No: ABKPM2932M

v/s

ACIT,CC-1(2)
Room No.205, 2nd Floor
Aaykar Bhawan
Civil Lines
Nagpur-440 001

..... Respondent

Assessee by : Shri K.P. Dewani, Advocate
Revenue by : Shri Rajeev Benjwal, CIT

Date of Hearing – 09.06.2022

Date of Order – 09 .06.2022

ORDER**PER SHRI VIKRAM SINGH YADAV, A.M.**

These are three appeals filed by the Revenue and Cross Objections
filed by the assessee directed against the respective orders of the Learned

Commissioner of Income Tax(Appeals)-3, Nagpur, dated 22.12.2017 for Assessment Years 2009–10 & 2012–13 respectively.

2. During the course of hearing, the Id. AR submitted that the tax effect involved in all these appeals filed by the Revenue are less than ₹. 50 lacs and the Cross Objections filed by the assessee are in support of the order passed by the Id.CIT(A). It was submitted that given the tax effect involved in these appeals filed by the Revenue are below the threshold prescribed by CBDT circular No. 17/2019, dated 08.08.2019. The appeal of the Revenue be dismissed and consequentially be in the Cross Objections filed by the assessee may also be allowed to be withdrawn.

3. Per contra, the Id. DR is heard, who has submitted that prima-facie the tax effect involved in these appeals filed by the Revenue are below the tax effect. However, the Revenue may be granted a liberty to seek a recall, where the appeals are dismissed on account of low tax effect.

4. After hearing both the parties and perusing the material available on record, the appeals filed by the Revenue as well as Cross Objections filed by the assessee are dismissed as withdrawn on account of low tax effect as per the aforesaid CBDT circular No.17/2019, dated 08.08.2019. The Revenue is at liberty to seek a recall, where the appeals so filed by the

Revenue fall above the prescribed threshold or falls under any of the exceptions so prescribed in the aforesaid CBDT circular No. 17/2019, dated 08.08.2019 and in the event, where the appeals of the Revenue are recalled, the assessee would be at liberty to seek a recall of its Cross Objection.

5. In the result, all the three appeals filed by the Revenue and Cross Objections filed by the assessee are dismissed as withdrawn.

Order pronounced in the open Court on 09 .06.2022

Sd/-
YOGESH KUMAR U.S
JUDICIAL MEMBER

Sd/-
VIKRAM SINGH YADAV
ACCOUNTANT MEMBER

NAGPUR, DATED: 09 .06.2022

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The CIT(A);*
- (4) *The CIT, Nagpur City concerned;*
- (5) *The DR, ITAT, Nagpur;*
- (6) *Guard file.*

Kasarla Thirumalesh
Sr. Private Secretary

True Copy
By Order

(A.R./Sr. P.S./P.S.)
ITAT, Nagpur