

आयकर अपीलीय अधिकरण “एक सदस्य मामला” न्यायपीठ नागपुर में ।
IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH, NAGPUR

(Through Virtual Court)

श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य के समक्ष ।
BEFORE SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

Sl. No.	ITA No.	Name of Appellant	Name of Respondent	Asst. Year
1	78/NAG/2019	ITO, Ward-2, Wardha	M/s. Shri Santaji Credit Co-op. Society, Gram Panchayat Complex, Main Road, Karanja Ghadge, Wardha-442203 PAN : AAKTS6947E	2009-10
2	79/NAG/2019	ITO, Ward-1, Wardha	Dr. Hedgewar Gramin Akrushak Sahkari Pat Sanstha, Nachangaon, Near Pulgaon, Tah.-Deoli, Wardha-442306 PAN : AAAAD8471D	2009-10
3	83/NAG/2019	ITO, Ward-1, Yavatmal	M/s. Babasaheb Naik Kapus Utpadak Sahkari Soot Girani Ltd., Pimpalgaon, Tal.-Mahagaon, Dist.-Yavatmal-445204 PAN : AAAAB0257B	2010-11
4	115/NAG/2019	ITO, Ward-3(5), Nagpur	M/s. The Ramtek Nagrik Sahakari Pat Sanstha Maryadit, Gandhi Chowk, Ramtek, Nagpur-441106 PAN : AAAAR7955A	2012-13
5	116/NAG/2019	ITO, Ward-3(5), Nagpur	M/s. The Ramtek Nagrik Sahakari Pat Sanstha Maryadit, Gandhi Chowk, Ramtek, Nagpur-441106 PAN : AAAAR7955A	2013-14

Assessee by : Sl. No. 1, 2 & 3 – Shri Mahavir Atal
Sl. No. 4 & 5 – Shri K.K. Thakkar

Revenue by : Sl. No. 1, 2, 4 & 5 – Shri Pradeep Hadaoo
Sl. No. 3 – Shri G.J. Ninawe

सुनवाई की तारीख / Date of Hearing : 28-09-2022
घोषणा की तारीख / Date of Pronouncement : 29-09-2022

आदेश / ORDER**PER S.S. VISWANETHRA RAVI, JM :**

All the above five appeals by the Revenue against the separate orders dated 12-12-2018 and 18-02-2019 passed by the Commissioner of Income Tax (Appeals)-2, Nagpur [‘CIT(A)’] for assessment years 2009-10, 2010-11, 2012-13 and 2013-14, respectively.

2. Admittedly, the tax effect involved in these five 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 five appeals fail and all the appeals are not maintainable. Therefore, all the five appeals of Revenue are dismissed as withdrawn in terms of CBDT Circular mentioned here-in-above, with a liberty to file appropriate application for restoration of appeals to the file.

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

Order pronounced in the open court on 29th September, 2022.

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

पुणे / Pune; दिनांक / Dated : 29th September, 2022.

रवि

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-2, Nagpur
4. The Pr. CIT-2, Nagpur
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, “एक सदस्य मामला” बेंच, नागपुर / DR, ITAT, “SMC” Bench, Nagpur.
6. गार्ड फ़ाइल / Guard File.
//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

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