

आयकर अपीलीय अधिकरण न्यायपीठ नागपूर में ।
IN THE INCOME TAX APPELLATE TRIBUNAL, NAGPUR

(Through Virtual Court)

BEFORE SHRI R.S. SYAL, VICE PRESIDENT
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

Sl. No.	ITA No.	Name of Appellant	Name of Respondent	Asst. Year
1	243/NAG/2018	Dy. CIT, Circle-2, Nagpur	M/s. Western Coalfields Ltd., Coal Estate, Civil Lines, Nagpur – 440001 PAN : AAACW1578L	2006-07
2	181/NAG/2018	ITO, Ward – 1(1), Nagpur	Kavita Sanjay Agrawal, Kanchangiri Flats, Sitabuldi, Nagpur – 440012 PAN : AEDPA0114L	2014-15
3	264/NAG/2018	ITO, Ward – 1(3), Nagpur	M/s. Srivari Builders And Developers, 122, Somwari Bazar Road, Sitabuldi, Nagpur – 440012 PAN : ACBFS6172L	2015-16

Assessee by : Sl. Nos. 1 & 3 – Shri K.P. Dewani
Sl. No. 2 – Shri Mukesh Agrawal
Revenue by : Sl. Nos. 1 to 3 – Smt. Rashmi Mathur

सुनवाई की तारीख / Date of Hearing : 28-07-2023
घोषणा की तारीख / Date of Pronouncement : 28-07-2023

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

All these appeals filed by the Revenue against the separate order dated 05-07-2018, 24-05-2018 and 28-09-2018 passed by the Commissioner of Income Tax (Appeals)-2/1, Nagpur [‘CIT(A)’] in respect of above mentioned assessment years.

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 Therefore, all the appeals of Revenue are dismissed as withdrawn in terms of CBDT Circular mentioned here-in-above, with a liberty to file appropriate application for restoration of all the appeals to the file.

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

Order pronounced in the open court on 28th July, 2023.

Sd/-
(R.S. Syal)
VICE PRESIDENT

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

पुणे / Pune; दिनांक / Dated : 28th July, 2023.

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, नागपूर,
/ DR, ITAT, 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