

**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	134/NAG/2018	Asstt. CIT, Central Circle-1(3), Nagpur	M/s. Shrigopal Rameshkumar Sales Pvt. Ltd., 1 <sup>st</sup> Floor, Sarvodaya Cloth Market, Gandhibagh, Nagpur  PAN : AABCS9226J	2014-15
2	136/NAG/2018	Asstt. CIT, Central Circle-1(3), Nagpur	Smt. Saroj Ramesh Rander, 1 <sup>st</sup> Floor, Sarvodaya Cloth Market, Gandhibagh, Nagpur  PAN : AAKPR0537M	2009-10
3	138/NAG/2018	Asstt. CIT, Central Circle-1(3), Nagpur	Shri Ramesh Bhagirath Rander (HUF), 1 <sup>st</sup> Floor, Sarvodaya Cloth Market, Gandhibagh, Nagpur  PAN : AABHR9739Q	2009-10
4	145/NAG/2018	Asstt. CIT, Central Circle-1(1), Nagpur	Smt. Chandadevi S. Agrawal, 150, Agrawal Building, Ravi Nagar Chowk, Nagpur  PAN : ABEPA0200F	2013-14
5	146/NAG/2018	Asstt. CIT, Central Circle-1(1), Nagpur	Smt. Chandadevi S. Agrawal, 150, Agrawal Building, Ravi Nagar Chowk, Nagpur  PAN : ABEPA0200F	2015-16
6	147/NAG/2018	Asstt. CIT, Central Circle-1(1), Nagpur	Shri Jugnu S. Agrawal, 150, Agrawal Building, Ravi Nagar Chowk, Nagpur  PAN : ABDPA6035F	2013-14

Assessee by : Sl. Nos. 1 to 3 - Shri Vijay Chandak,  
Sl. Nos. 4 to 6 - Shri Mukesh Agrawal  
Revenue by : Sl. Nos. 1 to 3 - Shri Amol Khairnar  
Sl. Nos. 4 to 6 - Smt. Rashmi Mathur

सुनवाई की तारीख / Date of Hearing : 27-07-2023  
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 26-03-2018 and 23-03-2018 passed by the Commissioner of Income Tax (Appeals)-3, 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 Therefore, all the appeals of Revenue are dismissed as withdrawn in terms of CBDT Circular mentioned here-in-above, with a liberty to file appropriate application for restoration of all the appeals to the file.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 28<sup>th</sup> July, 2023.

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

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

पुणे / Pune; दिनांक / Dated : 28<sup>th</sup> 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)-3, Nagpur.
4. The Pr. CIT(Central), 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