

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH :: NAGPUR

BEFORE SHRI R.S. SYAL, HON. VICE-PRESIDENT &
SHRI PARTHA SARATHI CHAUDHURY, HON. JUDICIAL MEMBER
(Through virtual hearing)

ITA No. 153/NAG/2019
(A.Y. 2010-11)

ITO, Ward-2, Nagpur.	vs	M/s. The Pulgaon Urban Credit Co-operative Society, Nachangaon Road, Sarafa Bazar, Pulgaon, Maharashtra. PAN : AAAAT 8262 G
Appellant/Revenue		Respondent/Assessee

ITA No. 157/NAG/2019
(A.Y. 2012-13)

ACIT, Wardha Circle, Wardha.	vs	Wardha Nagri Sahakari Adhikosh (Bank) Maryadit, Ashtabhujia Chowk, Dhantoli, Wardha. PAN : AAAAW 0098 B
Appellant/Revenue		Respondent/Assessee

ITA No. 168/NAG/2019
(A.Y. 2011-12)

ACIT, Central Circle-2(1), Nagpur.	vs	M/s. Ketan Ceramics Pvt. Ltd., Gupta House, Civil Lines, Nagpur-440001 PAN : AAACK 6099 A
Appellant/Revenue		Respondent/Assessee

ITA No. 169/NAG/2019
(A.Y. 2013-14)

ACIT, Central Circle-2(1), Nagpur.	vs	M/s. Ketan Ceramics Pvt. Ltd., Gupta House, Civil Lines, Nagpur. PAN : AAACK 6099 A
Appellant/Revenue		Respondent/Assessee

*ITA Nos. 153, 157, 168, 169, 173 & 174/NAG/2019
M/s. The Pulgaon Urban Cr. Co-op. Society & Ors.*

ITA No. 173/NAG/2019
(A.Y. 2012-13)

ITO, Ward-3, Yavatmal.	vs	M/s. Raghobaji Sonbaji Pajgade, Ward No.17B, Choti Gujari Road, Yavatmal. PAN : AAQHR 5903 R
Appellant/Revenue		Respondent/Assessee

ITA No. 174/NAG/2019
(A.Y. 2015-16)

DCIT, Circle-2, Nagpur.	vs	M/s. Nagpur Highway Infracons Pvt. Ltd., 4 th Floor, Gupta Tower, Temple road, Opp. Science College Ground, Civil Lines, Nagpur. PAN : AACCN 7305 C
Appellant/Revenue		Respondent/Assessee

Assessee by	:	None (ITA No. 153 & 174/NAG/2019) Shri Mahavir Atal, CA (ITA No. 157/NAG/2019) Shri Rajesh V. Loya, CA (ITA No. 168 & 169/NAG/2019) Shri P.M. Gandhi, FAC (ITA No. 173/NAG/2019)
Revenue by	:	Shri Kailash G. Kanojiya, CIT-DR (ITA Nos. 153 & 157/NAG/2019) Shri Sanjay Agrawal, DR (ITA No. 168 & 169/NAG/2019) Shri Rishi Kumar Bisen, DR (ITA No. 173 & 174/NAG/2019)
Date of hearing	:	24/08/2023
Date of pronouncement	:	29/08/2023

O R D E R

Per PARTHA SARATHI CHAUDHURY, JM:

These appeals preferred by the Revenue emanate from the separate orders of Commissioner of Income Tax (Appeals)-2, Nagpur, each dated 01/03/2019, 20/03/2019, 10/04/2019 & 30/04/2019 for A.Ys.2010-11, 2012-13, 2012-13 & 2015-16; and the separate orders of Commissioner of Income Tax (Appeals)-3, Nagpur both dated 28/06/2019 for A.Ys. 2011-12 & 2013-14, as per the grounds of appeals on record.

2. At the outset, it is observed that there is a delay of 02 days in filing the appeal in ITA No. 174/NAG/2019. Ld.DR for the Revenue has explained the delay at the time of hearing, and after hearing the submissions, we observe that such delay cannot be attributed to any deliberate or *malafide* intention of the Revenue, if any, in this case, and such delay was rather caused due to various circumstances beyond the control of the Revenue. Ld.AR also did not raise any objection for condonation of delay. Hence, the delay in filing the appeal is condoned and the case was heard.

3. At the very outset, Id.DRs have submitted that tax effect involved in the Revenue's appeals is below Rs.50.00 lakhs and as per the CBDT Circular No.17/2019 dated 08/08/2019 read with CBDT Circular No.3/2018 dated 11/07/2018, the appeals filed by the Revenue are not maintainable.

4. Having heard the submissions of Id.DRs and considering the materials on record, we find that the appeals filed by the Revenue are not maintainable due to low tax effect as per CBDT Circular No.17/2019, dated 08/08/2019 read with CBDT Circular No.3/2018, dated 11/07/2018. However, we further hold that if in the near future, it is found that these cases of the Revenue fall within one of the exceptions mentioned in the said circular, then Revenue shall be at liberty to apply for revival of these appeals. With these observations, the appeals of the Revenue are dismissed on low tax effect.

5. In the result, appeals of the Revenue are dismissed.

Order pronounced in open Court on 29th August, 2023.

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

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

Dated : 29th August, 2023

vr/-

Copy to :

1. The Appellant.
2. The Respondent.
3. The Pr. CIT concerned.
5. The DR, ITAT, Nagpur Bench, Nagpur.
6. Guard File.

By Order

// TRUE COPY //

Senior Private Secretary
ITAT, Pune.