

**IN THE INCOME TAX APPELLATE TRIBUNAL
"NAGPUR" BENCH, NAGPUR
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER &
SHRI KHETTRA MOHAN ROY, ACCOUNTANT MEMBER
ITA No. 128/NAG/2018 (AY : 2013-14)**

(Physical hearing)

DCIT, Central Circle –2(2), Nagpur Aayakar Bhawan, 2 nd Floor, Room No. 207, Telangkhedi Road, Nagpur – 440001 (MS).	Vs	Shri Rajesh R. Sarda 1 st Floor, Ramsons, 46, Humpyard Road, Dhanoli, Nagpur. – 440018. [PAN: AHAPS4925M]
Appellant / Revenue		Respondent / Assessee

&

ITA No. 89/NAG/2019 (AY : 2014-15)

(Physical hearing)

ACIT, Central Circle –2(2), Nagpur Aayakar Bhawan, 2 nd Floor, Room No. 207, Telangkhedi Road, Nagpur – 440001 (MS).	Vs	Shri Ramswarup S. Sarda 14, Daga Lay-out, North Abbazari Road, Nagpur – 440033. [PAN: ABOPS7386L]
Appellant / Revenue		Respondent / Assessee

Assessee by	Shri K.P. Dewani, Advocate
Revenue by	Shri Pankaj Kumar, CIT-DR
Date of hearing	16.02.2026
Date of pronouncement	16.02.2026

Order under section 254(1) of Income Tax Act

PER BENCH:

1. These two appeals by Revenue are directed against the separate orders of Id. CIT(A) – 3, Nagpur dated 26.03.2018 & 22.02.2019 for Assessment Year (A.Y.) 2013–14 & 2014–15 respectively.
2. Perusal of record shows that tax effect involved in these two appeals are less than the monetary limit fixed by CBDT for filing appeal by Revenue before Tribunal.

3. In ITA No. 128/Nag/2018, the tax effect is ₹. 57,21,290 & in ITA No. 89/Nag/2019, the tax effect is ₹. 58,40,549/-. Thus, considering the fact that tax effect in these appeals is less than the monetary limit, therefore, both the appeals are not maintainable and dismissed as such. However, in case at later stage, it is discovered the tax effect is more than ₹. 60,00,000/- or the case(s) falls in any exception clause of CBDT circular dealing with tax effect, the revenue is given liberty to file M.A. for reviving these appeals. In the result, grounds of both the appeals of Revenue are dismissed.
4. In the result, both the appeals of the Revenue are dismissed.

Order pronounced in open court on 16/02/2026

Sd/-

KHETTRA MOHAN ROY
ACCOUNTANT MEMBER

Nagpur: Dated: 16/02/2026
Biswajit

Sd/-

PAWAN SINGH
JUDICIAL MEMBER

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Nagpur; and By order
- (5) Guard file.

Assistant Registrar

ITAT, Nagpur