

आयकर अपीलीय अधिकरण “के” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL “K” BENCH, MUMBAI

सर्वश्री राजेन्द्र, लेखा सदस्य एवं पवन सिंह, न्यायिक सदस्य
Before Shri Rajendra, A.M. and Shri Pawan Singh, J.M.

आयकर अपील सं./I.T.A. No.5537/Mum/2014, **निर्धारण वर्ष** /Assessment Year: 2011-12

ITO-13(1)(1) Room No.419, 4 th Floor, Aayakar Bhavan, MK Road Mumbai-400 020.	Vs.	M/s. Prashant Enterprises 1 st Floor, Papd Chawl, 201, Nagdevi Street Mumbai-400 003. PAN: AA AFP 2736 J
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आयकर अपील सं./I.T.A.No. 5708/Mum/2014, **निर्धारण वर्ष** /Assessment Year: 2010-11

DCIT-13(3) Room No.427, Aayakar Bhavan, M.K. Road Mumbai-400 020.	Vs.	Mrs. Poonam Ashok Gupta 107, TV Indl. Estate, 1 st Floor, S.K. Ahire Marg, Worli, Mumbai-400 009. PAN: AABPG 4732 E
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आयकर अपील सं./I.T.A. No. 5094/Mum/2014, **निर्धारण वर्ष** /Assessment Year: 2005-06

ITO-16(3)(4) Room No.201, Matru Mandir, Mumbai-400 007.	Vs.	Shri Meghkumar V. Shah 203, Anand Bhuvan, V.P. Road, Mumbai-400 004. PAN: ACAPS 6525 N
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आयकर अपील सं./I.T.A. No.2502/Mum/2015, **निर्धारण वर्ष** /Assessment Year: 2005-06

ACIT-25(1) 711, Pratyakshakar Bhavan Bandra (E) Mumbai-400 051.	Vs.	Surjeet Singh Bagga-HUF E-501, Manish garden Society, Manish Nagar, Andheri (W), Mumbai-400 053. PAN: AAAHS 0155 G
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आयकर अपील सं./I.T.A. No.2758/Mum/2015, **निर्धारण वर्ष** /Assessment Year: 2004-05

ITO-24(3)(2) 515, Piramal Chambers Lalbaug Mumbai-400 012.	Vs.	Ms. Nikki Agarwal C/o., M/s. Ravi & Dev Chartered Accountants, 601, A-Wing, Aurus Chambers, Behind Mahindra Towers, S.S. Amrutwar Marg, Worli, Mumbai-400 013. PAN: AEIPA 3109 A
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आयकर अपील सं./I.T.A. No. 2682/Mum/2015, **निर्धारण वर्ष** /Assessment Year: 2006-07

ITO-19(1)(2) Room No.204, Matru Mandir Mumbai-400 007.	Vs.	Shri Babulal D. Mehta 17/19, Kanti Bhavan Gr.Floor, 1 st Parsiwala Lane Mumbai-400 004. PAN: AEEP M 0912 M
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आयकर अपील सं./I.T.A. No.3623/Mum/2015, **निर्धारण वर्ष** /Assessment Year: 2010-11

Income tax Officer-1(3)	Vs.	Priti Harshad Mehta
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Kalyan, 1 st Floor Mohan Plaza, Wayale nagar Khadakpada, Kalyan.		201, Post Office, Brahman Ali, Madhuradan Building Bhiwandi-421 302. PAN: AAYPM 8287 D
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आयकर अपील सं./I.T.A. No. 3721/Mum/2015, **निर्धारण वर्ष** / Assessment Year: 2006-07

Income tax Officer-31(1)(2) Room No.703, C-11, Pratyakshakar Bhavan, Bandra Kurla Complex, Bandra (E), Mumbai – 400 051.	Vs.	Avantika G. Patel 99, Pratibha Niwas, Road No.10, Jawahar Nagar, Goregaon (W), Mumbai-400 062. PAN: AAFPP 9015 M
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आयकर अपील सं./I.T.A. No.3722/Mum/2015, **निर्धारण वर्ष** / Assessment Year: 2007-08

Income tax Officer-31(1)(2) Room No.703, C-11, Pratyakshakar Bhavan, Bandra Kurla Complex, Bandra (E), Mumbai – 400 051. Mumbai – 400	Vs.	Avantika G. Patel 99, Pratibha Niwas, Road No.10, Jawahar Nagar, Goregaon (W), Mumbai-400 062. PAN: AAFPP 9015 M
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आयकर अपील सं./I.T.A. No. 6902/Mum/2014, **निर्धारण वर्ष** / Assessment Year: 2008-09

ITO-14(1)(1) Room No.204, 2 nd Floor, Earnest House, Nariman Point, Mumbai-400 021.	Vs.	Shri Gajendra M. Hirani 1901, 19 th Floor, Aditya Tower, V.P. Road, Opp. Sikka Nagar, Mumbai-400 004. PAN: AAIPH 2318 G
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(अपीलार्थी /Appellant)

(प्रत्यर्थी / Respondent)

Revenue by: Shri N. Sathya Moorthy

Assessee by: None

सुनवाई की तारीख / **Date of Hearing:31.12.2015**

घोषणा की तारीख / **Date of Pronouncement: 01.01.2016**

आयकर अधिनियम,1961 की धारा 254(1)के अन्तर्गत आदेश

Order u/s.254(1)of the Income-tax Act,1961(Act)

खंडपीठ के अनुसार PER Bench-

The above appeals were filed by the Assessing Officers (AO.s) raising various grounds of appeal for the assessment years mentioned above. The tax effect involved in all the above referred cases is below the monetary limit,(Rs.10,00,000/-) prescribed by the Central Board of Direct Taxes (CBDT),vide its Circular No.21/2015(F.No.279/Misc. 142/2007-ITJ (Pt.) dated 10th December, 2015.

2. None appeared on behalf of the assessee, as stated earlier. The Departmental Representative (DR),on a query by the Bench,fairly conceded that the tax involved in all the above ten cases was

less than Rs.10.00 lacs. Considering these facts,we dismiss the appeals holding them as not maintainable.

As a result, appeal filed by the Assessing Officers stands dismissed.

फलतः निर्धारिती अधिकारियों द्वारा दाखिल की गई अपीलें नामंजूर की जाती हैं.

Order pronounced in the open court on 1st January, 2016.
आदेश की घोषणा खुले न्यायालय में दिनांक 01 जनवरी, 2016 को की गई।

Sd/-

Sd/-

(पवन सिंह / Pawan Singh)

(राजेन्द्र / RAJENDRA)

न्यायिक सदस्य / JUDICIAL MEMBER

लेखा सदस्य / ACCOUNTANT MEMBER

मुंबई Mumbai; दिनांकDated : 01.01.2016.

व.नि.स.Jv.Sr.PS.

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

1.Appellant /अपीलार्थी

2. Respondent /प्रत्यर्थी

3.The concerned CIT(A)/संबद्ध अपीलीय आयकर आयुक्त, 4.The concerned CIT /संबद्ध आयकर आयुक्त

5.DR "K " Bench, ITAT, Mumbai /विभागीय प्रतिनिधि, खंडपीठ,आ.अ.न्याया.मुंबई

6.Guard File/गार्ड फाईल

सत्यापित प्रति //True Copy//

आदेशानुसार/ **BY ORDER,**

उप/सहायक पंजीकार **Dy./Asst. Registrar**

आयकर अपीलीय अधिकरण, मुंबई /**ITAT, Mumbai.**