

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "H" MUMBAI**

**BEFORE SHRI C.N. PRASAD (JUDICIAL MEMBER) AND
SHRI N.K. PRADHAN (ACCOUNTANT MEMBER)**

**ITA No. 4680/MUM/2017
Assessment Year: 2011-12**

DCIT, Central Circle-8(1), Mumbai Room No. 656, 6 th floor, Aayakar Bhavan, M.K. Road, Mumbai-400020.	Vs.	Shri Ramesh G. Gowani, 501, Commerce House, 140, N.M. Road, Fort, Mumbai-400023.
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Appellant

**PAN No. AAEPG3540M
Respondent**

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

**ITA No. 4706/MUM/2017
Assessment Year: 2010-11**

ACIT-16(1), Room No. 439, Aayakar Bhavan, M.K. Marg, Mumbai-400020.	Vs.	M/s Trimurti Films P. Ltd. B-11, Commerce Centre, Tardeo Road Mumbai-400034.
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Appellant

**PAN No. AAAC4118M
Respondent**

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 4907/MUM/2017
Assessment Year: 2013-14

Income Tax Officer- 1(3)(2), Room No. 541, 5 th floor, Aayakar Bhavan, M.K. Road, Mumbai-400020.	Vs.	M/s Shree Madhu Industrial Estate Ltd. (now known as Madhu Corporation Park Ltd.) Madhu Industrial Estate, Ground floor, Pandurang Budhkar Marg, Mumbai-400013.
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Appellant **PAN No. AAACS6532J**
Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 4908/MUM/2017
Assessment Year: 2013-14

Income Tax Officer- 1(3)(2), Room No. 541, 5 th floor, Aayakar Bhavan, M.K. Road, Mumbai-400020.	Vs.	M/s SPS Finquest Pvt. Ltd. G-702, Keshav Kunj 1, Sector 30, Vashi, Navi Mumbai-400705
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Appellant **PAN No. AAACC2671C**
Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 5038/MUM/2017
Assessment Year: 2013-14

Asst. Commissioner of Income Tax Circle-32(2), Room No. 308, 3 rd floor, C-11, Pratyakshakar Bhavan, Bandra Kurla Complex, Bandra (E), Mumbai-400051.	Vs.	M/s Naitik Gems, 1103-A, Aditya Tower, Chandvarkar Lane, Borivali (W), Mumbai- 400092.
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Appellant **PAN No. AAEFN5488M**
Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 4997/MUM/2017
Assessment Year: 2007-08

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ITA No. 4998/MUM/2017
Assessment Year: 2008-09

ACIT-17(3), Mumbai Room No. 137, 1 st floor, Aayakar Bhavan, M.K. Marg, Mumbai-400020..	Vs.	M/s Saif Marine, 220, 2 nd floor, Vyapar Bhavan 49, P.D'Mello Road, Masjid Bunder, Mumbai-400009
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Appellant **PAN No. AAPFS3198E**
Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 5059/MUM/2017
Assessment Year: 2011-12

Income Tax Officer-32(2)(4), Room No. 306, 3 rd floor, C-11, Pratyakshakar Bhavan, Bandra Kurla Complex, Bandra (E), Mumbai-400051.	Vs.	M/s Naitik Gems, 1103-A, Aditya Tower, Chandvarkar Lane, Borivali (W), Mumbai- 400092.
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Appellant **PAN No. AAEFN5488M**
Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 5071/MUM/2017
Assessment Year: 2008-09

The ACIT-25(2), Room No. 508, C-10, 5 th floor, Pratyakshakar Bhavan Bandra Kurla Complex, Bandra (E), Mumbai- 400051.	Vs.	M/s Devashya, 11/14, Hari Niwas, Hanuman Cross Road, Vile Parle, Mumbai- 400056.
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Appellant **PAN No. AAAFD1690H**
Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 5109/MUM/2017
Assessment Year: 2012-13

The ITO-21(2)(2), Room No. 111, 1 st floor, Piramal Chambers, Parel, Mumbai-400012.	Vs.	Ms. Madhvi Sanjay Patil Flat No. 4, Durgesh Dadar CHS, S.B. Marg, Dadar, Mumbai-400028.
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Appellant **PAN No. ALDPP2490H**
Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 5160/MUM/2017
Assessment Year: 2010-11

DCIT-4(3)(1) R.N. 649, 6 th floor, Aayakar Bhavan, Mumbai- 400020.	Vs.	M/s Perfect Corporation Services Ltd. 301, Sona Chambers, 507/509, JSS Road, Cira Bazar, Marine Lines (E), Mumbai-400002
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Appellant **PAN No. AADCP0907H**
Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 5161/MUM/2017
Assessment Year: 2010-11

DCIT-4(2)(1) R.No. 649, 6 th floor, Aayakar Bhavan, Mumbai- 400020.	Vs.	M/s Rukshmani Syntex Pvt. Ltd. Office No. 47-48, Mittal Industrial Estate, Sir M. V. Road, Andheri (E), Mumbai- 400059.
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Appellant **PAN No. AAACR2507C**
Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 5169/MUM/2017
Assessment Year: 2012-13

DCIT Cir-6(3)(2), R. No. 506, 5 th floor, Aayakar Bhavan, M.K. Road, Mumbai-400020.	Vs.	M/s Jamnotri Impex Pvt. Ltd., 404, Anand Building, 82, 84, Kazi Syed Street, Masjid Bandar, Mumbai- 400003
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Appellant **PAN No. AAACJ0974D**
Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 5174/MUM/2017
Assessment Year: 2013-14

Deputy/Assistant Commissioner of Income Tax, Circle-3 Kalyan, 2 nd Floor, Rani Mansion, Murbad Road, Kalyan (W)-421301	Vs.	M/s Prabhat Trade Link 03, Nayankamal Apartment Opp. Mahila Mandal Bazar Peth, Kalyan (W)-421301.
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Appellant **PAN No. AABFP9025B**
Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 4747/MUM/2017
Assessment Year: 2007-08

ACIT-33(3) C-12, 6 th floor, R. No. 607, Pratyakshakar Bhavan, B.K.C., Bandra (East) Mumbai-400051.	Vs.	Smt. Reena A. Goyal, 1503, Challenger Tower, II, Thakur Village, Kandivali East, Mumbai-400101.
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Appellant **PAN No. AGSPG7620C**
Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : Mr. Ankush Agarwal, AR

ITA No. 4865/MUM/2017
Assessment Year: 2012-13

ITO-26(3)(4), Room No. 507, 5 th floor, C-11, Pratyakshakar Bhavan, Bandra Kurla Complex, Mumbai-400051.	Vs.	Shri Vinod Sayaji Suryavanshi 2-B, Sai Shradha CHS Ltd. V.S. Road, Mohali Village, Sakinaka, Mumbai-400072.
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Appellant **PAN No. AVXPS4296E**
Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 4903/MUM/2017
Assessment Year: 2011-12

Dy. Commissioner of Income Tax-11(2)(1), Room No. 417, Aayakar Bhavan, M.K. Marg, Mumbai-400020.	Vs.	C.R. Rajesh Nair A-801, N.G. Garden, Bunder Pakhadi Road, Kandivali (W), Mumbai-400067.
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Appellant **PAN No. ADRPN0413A**
Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 4921/MUM/2017
Assessment Year: 2011-12

ACIT, Circle-11(3)(2), Room No. 427, Aayakar Bhavan, 4 th floor, M.K. Marg, Mumbai-400020.	Vs.	M/s Wilhelmsen Ship Management (India) Pvt. Ltd. 31/32 Apple Heritage, Sir. MV Road, Plot No. 4C, Andheri (E), Mumbai-400093.
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Appellant **PAN No. AAACI1614H**
Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : Mr. Nishant Thakkar, AR

ITA No. 4817/MUM/2017
Assessment Year: 2011-12

DCIT-4(1)(1), Room No. 640, 6 th floor, Aayakar Bhavan, M.K. Road, Mumbai-400020.	Vs.	M/s Emkay Global Financial Services Ltd. The Ruby, 7 th floor, Senapati Bapat Marg, Dadar (W), Mumbai-400028.
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Appellant **PAN No. AAACE0994L**
Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 4870/MUM/2017
Assessment Year: 2009-10

DCIT-12(1)(1), Room No. 223, 2 nd floor, Aayakar Bhavan, M.K. Road, Mumbai-400020.	Vs.	M/s Aluwind Architectural Pvt. Ltd. 16, Municipal Shopping Centre, Mitha Nagar, Goregaon (W), Mumbai-400090.
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Appellant **PAN No. AAECA5798A**
Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 4884/MUM/2017
Assessment Year: 2013-14

Deputy Commissioner of Income Tax-1(3)(2), Room No. 540, 5 th floor, Aayakar Bhavan, M.K. Road, Mumbai-400020.	Vs.	M/s Tia Construction Co. Pvt. Ltd. Tanna House, 1 st floor, 11/A, Nathalal Parikh Marg, Colaba, Mumbai-400039.
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Appellant **PAN No. AALCS1888E**
Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 4878/MUM/2017
Assessment Year: 2009-10

ACIT-19(3), Matru Mandir, 2 nd floor, R.No. 206, Tardeo Road, Mumbai-400007	Vs.	Shree Vinoo K. Naik 236- Blue Roase Industrial Estate, 2 nd flr, Western Express Highway, Borivali (E), Mumbai-400086
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Appellant **PAN No. AACPN2962L**
Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 4895/MUM/2017
Assessment Year: 2009-10

Income Tax Officer- 26(2)(4), R. No. 709, 7 th floor, C-11, Pratyakshakar Bhavan, Bandra Kurla Complex, Bandra (E), Mumbai- 400051.	Vs.	M/s Power Mech Engg. Corporation, Shop No. 2, Bhaiyasaheb Nagar, Barkat Ali Naka, Walada (East), Mumbai-400037.
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Appellant **PAN No. AAFFP4713N**
Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 1977/MUM/2018
Assessment Year: 2011-12

Income Tax Officer Circle-3(3)(3) Room No. 672, Aayakar Bhavan, M.K. Road, Churchgate, Mumbai-400020.	Vs.	M/s. Travel Mart India Pvt. Ltd., 7, Tulsiani Chambers, Ground Floor, Nariman Point, Mumbai – 400 021
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PAN No. AABCT 6760 E

Appellant

Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 1990/MUM/2018
Assessment Year: 2007-08

The Asst. Commissioner of Income Tax, Circle- 16(2) Room No. 440, 4th floor, Aayakar Bhavan, M.K. Road, Churchgate, Mumbai-400020.	Vs.	Shri Ketan R Chokshi 723/724 Arun Chambers, Pt. M.M. Malviya Marg Tardeo Road, Mumbai - 400 034
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PAN No. AABPC8082F

Appellant

Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 2012/MUM/2018
Assessment Year: 2010-11

The Asst. Comm issioner of Income Tax, Circle- 13(1)(1) Room No. 218, 2ndfloor, Aayakar Bhavan, M.K. Road, Churchgate, Mumbai-400020.	Vs.	Shri Mahendra Singh Mehta 3401/C, Oberoi Woods, Mohan Gokhale Road, Goregaon (East) Mumbai – 400 063
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PAN No. AABPM7661A

Appellant

Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 2015/MUM/2018
Assessment Year: 2012-13

The Deputy Commissioner of Income Tax, Circle-14(2)(1) Room No. 432, 4th floor, Aayakar Bhavan, M.K. Road, Churchgate, Mumbai-400020.	Vs.	M/s. Hindustan Diamond Pvt. Ltd., DE 6010, Bharat Diamond Bourse, Bandra Kurla Complex, Bandra (E), Mumbai – 400 051
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PAN No. AAACH0400Q

Appellant

Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : Mr. Mitesh N. Shah

ITA No. 2016/MUM/2018
Assessment Year: 2009-10

The Deputy Commissioner of Income Tax, Central Circle-8(2) Room No. 658, 6th floor, Aayakar Bhavan, M.K. Road, Churchgate, Mumbai-400020.	Vs.	Shri Devan K. Gandhi A/303, Balaji Gardens, Sector – 11, Koparkhairne, Navi Mumbai 400 709
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PAN No. ABHPG0909N

Appellant

Respondent

Revenue by	: Mr. Manoj Kumar Singh, DR
Assessee by	: None

ITA No. 2052/MUM/2018
Assessment Year: 2013-14

Asst. Commissioner of Income Tax-25(3), Mumbai Room No. 601, C-10, 6 th floor, Pratyakshakar Bhavan, Bandra Kurla Complex, Bandra (East), Mumbai-400051.	Vs.	M/s MM Corporation, 402, Bajaj View, Bajaj Road, Vile Parle (W), Mumbai-400056.
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PAN No. AAAFM1898E

Appellant

Respondent

Revenue by	: Mr. Manoj Kumar Singh, DR
Assessee by	: None

ITA No. 2070/MUM/2018
Assessment Year: 2013-14

ACIT-17(2), Room No. 134A, Aayakar Bhavan, M.K. Road, Mumbai- 400020.	Vs.	M/s Lemuir Air Express Oricon House, 2 nd floor, K Dubash Marg, Fort, Mumbai- 400023.
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PAN No. AAAFL2518C

Appellant

Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 2074/MUM/2018
Assessment Year: 2014-15

Income Tax Officer- 20(3)(1), Room No. 622, 6 th floor, Piramal Chambers, Parel, Mumbai-400012.	Vs.	Ramlingam Palaniappan 10, Sangeet Sagar, Laxmi Narayan Lane, Matunga, Mumbai-400019
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PAN No. AAKPP9603N

Appellant

Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 2103/MUM/2018
Assessment Year: 2012-13

JCIT (TDS) (OSD) – 2(3) 718, 7th Floor, Smt K.G. Mittal Ayurvedic Hospital Building, CharniRaod (W), Mumbai – 400 002	Vs.	M/s. Zee Entertainment Enterprises Ltd., 18th Floor, Marathon Futurex, N.M. Joshi Marg., Lower Parel, Mumbai – 400 013
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PAN No. AAACZ0243R

Appellant

Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : Mr. Jay Bhansali, AR

ITA No. 2109/MUM/2018
Assessment Year: 2013-14

Dy. Commissioner of Income Tax Circle 1(1)(1), Room No. 533/579, 5th Floor, Aayakar Bhavan, M.K.Road, Mumbai-400 020.	Vs.	M/s. Allana Sons Pvt. Ltd., Allana House, Allana Road Colaba, Mumbai – 400 001
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PAN No. AAACA4533D

Appellant

Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 2139/MUM/2018
Assessment Year: 2014-15

Income Tax Officer, Ward 3(2) Room No. 4, B Wing, 6th Floor, Ashar I.T. Park, Wagle Industrial Estate, Thane, Mumbai – 400 604.	Vs.	M/s. Eternity Co-op Housing Society Ltd., Telco Compound, Next to Eternity Mall, Dyansadhanda College Road, Teen Hath Naka, Thane (W)- 400604
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PAN No. AAAAE2614B

Appellant

Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 2144/MUM/2018
Assessment Year: 2012-13

DCIT CC-7(3), Room No. 655 6 th floor, Aayakar Bhavan, M.K. Road, Mumbai-400020.	Vs.	M/s Padmavati Township Pvt. Ltd. 412, 71-G, Vardhman Chamber C.P. Road Horniman Circle Fort Mumbai.
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PAN No. AAFCM7826P

Appellant

Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 2243/MUM/2018
Assessment Year: 2013-14

Dy. Commissioner of Income Tax, Range-9(1)(2), Room No. 260, 2 nd floor, Aayakar Bhavan, M.K. Road, Mumbai-400020.	Vs.	M/s Ashrit Holdings Ltd., A- 25, MIDC, Street No.-3, Marol Industrial Area, Andheri (E), Mumbai-400093.
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PAN No. AAACA6083E

Appellant

Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 2287/MUM/2018
Assessment Year: 2011-12

Dy. Commissioner of Income Tax, Range- 15(1)(1), Room No. 470, 4 th floor, Aayakar Bhavan, M.K. Road, Mumbai- 400020.	Vs.	M/s. Fudenberg Gala Household Product Private Ltd B-902/903/904, 9 th Floor, B-Wing, 02 Galleria, Plot No. 23/24, Minerva Industrial Estate, Near Asha Nagar, Off LBS Marg, Mulund (W), Mumbai – 400080
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PAN No. AADCG4345E

Appellant

Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 2298/MUM/2018
Assessment Year: 2010-11

Asst. Commissioner of Income Tax, Range-32(3), Room No. 108, 1st Floor, C-11, Pratyakshakar Bhavan, Bandra Kurla Complex, Bandra (East), Mumbai- 400051	Vs.	Smt. Shital S Shah 305, Madhur Apartment, T.P.S. Road No.56, Borivali West, Mumbai – 400 092
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PAN No. AXNPS2077F

Appellant

Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 2309/MUM/2018
Assessment Year: 2014-15

Asst. Commissioner of Income Tax Circle – 4, Room No. 2, Ashar I.T. Park, 6th Floor, A Wing, Road No.16Z, Wagle Industrial Estate, Thane, Mumbai – 400 604	Vs.	Shri Anthony John Pereira Shop No.4,5,6, Ground Floor, Bldg No.21B, Amol Nagar, Near Naigaon Station (W), Vasai
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PAN No. AASPP8647G

Appellant

Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 2323/MUM/2018
Assessment Year: 2012-13

Income Tax Officer (E)-2(3) Plot No. 6, Swami Shree Vallabhdas Marg, Sion (W), Mumbai-400022.	Vs.	M/s. Shree Vallabh Shikshan Sansthan Room No. 513, 5 th floor, Piramal Chambers, Lalbaug, Lower Parel, Mumbai- 400012.
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PAN No. AAATV0044R

Appellant **Respondent**

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 2330/MUM/2018
Assessment Year: 2013-14

Income Tax Officer - 32(1)(2), Room No. 204, C- 11, 2nd floor, Pratyakshkar Bhavan, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051.	Vs.	Shri Ashok V. Viradia B-202, Building No.7, Prem Nagar, Mandpeshwar Road, Borivali (W) Mumbai - 400 092
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PAN No. AAIPV3260B

Appellant **Respondent**

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 2331/MUM/2018
Assessment Year: 2013-14

The Deputy Commissioner of Income Tax, Circle-2(2)(1), Room No. 545, 5 th floor, Aayakar Bhavan, M.K. Road, Churchgate, Mumbai-400020.	Vs.	M/s Indagro Foods Pvt. Ltd. Allana House, 4, Allana Road, Colaba, Mumbai-400001.
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PAN No. AAACI6584Q

Appellant

Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 2345/MUM/2018
Assessment Year: 2013-14

The Deputy Commissioner of Income Tax, Circle-9(3)(1), Room No. 215, 2nd floor, Aayakar Bhavan, M.K. Road, Churchgate, Mumbai-400020.	Vs.	M/s. First Fitness India Pvt. Ltd., 201/203, Trade Avenue, Suren Road, Andheri (E), Mumbai – 400 093
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PAN No. AAACL2475P

Appellant

Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 2404/MUM/2018
Assessment Year: 2013-14

The Deputy Commissioner of Income Tax, Circle- 3(3)(2), Room No. 609, 6th floor, AayakarBhavan, M.K. Road, Churchgate, Mumbai- 400020.	Vs.	M/s. Talwar Equity Management Pvt., ltd., 301-A, 3rd Floor, Poonam Chambers, Dr. Annie Besant Road, Worli, Mumbai – 400 018
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PAN No. AADCT0048B

Appellant

Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 2455/MUM/2018
Assessment Year: 2013-14

The Deputy Commissioner of Income Tax, Circle- 8(1)(2), Room No. 651, 6th floor, AayakarBhavan, M.K. Road, Churchgate, Mumbai- 400020.	Vs.	M/s. SAP Holdings and Leasing Pvt. Ltd., 53, DattaBhavan, Vijay Manjrekar Lane, Gokhale Road, Dadar (W), Mumbai – 400 028
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PAN No. AAFCS7429B

Appellant

Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 2612/MUM/2018
Assessment Year: 2011-12

Income Tax Officer – 25(3)(2) Room No. 604, C-10, 6th Floor Pratyakshkar Bhavan, Bandra Kurla Complex, Bandra (E), Mumbai – 400 051	Vs.	Shri Pranav Suresh Bhatt 1st Floor, Chiranjeev, Gulmohar Cross Road No.4, JVPD Scheme, Juhu, Mumbai – 400 049
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PAN No. AFJPB6846H

Appellant

Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 2624/MUM/2018
Assessment Year: 2011-12

The Asst. Commissioner of Income Tax, Circle 13(1)(1) 2nd Floor, Room No.218 Aayakar Bhavan, M.K. Road, Mumbai-400 020	Vs.	M/s. OTIS Elevator Company (India) Ltd., 9th Floor, Magnus Tower, Link Road, Malad (W), Mumbai – 400 064
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PAN No. AAACO0481E

Appellant

Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : Mr. Firoze Andhyarujina, AR

ITA No. 2634/MUM/2018
Assessment Year: 2013-14

DCIT CC-7(2), Room No. 655, 6 th floor, Aayakar Bhavan, M.K. Road, Mumbai-400020.	Vs.	M/s DSG Corporation Pvt. Ltd. 103A, Swiss Corner, Shastri Nagar, Varsova, Andheri (W), Mumbai- 400053.
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Appellant

PAN No. AAACD5064G
Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : Mr. Shri Prateek Jain, AR

ITA No. 2651/MUM/2018
Assessment Year: 2014-15

Income Tax Officer, Circle – 13(3)(4) Room No. 216B, Aayakar Bhavan, M.K. Road, Mumbai-400020	Vs.	M/s. Third Eye Integrated Services Pvt. Ltd., 4th Floor, Lalani Aura, 34th Road, Bandra (West), Mumbai – 400 050.
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Appellant

PAN No. AAECT3554D
Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 2654/MUM/2018
Assessment Year: 2013-14

DCIT-13(2)(1), Room No. 146, 1 st floor, Aayakar Bhavan, M.K. Road, Mumbai-400020.	Vs.	M/s Sapa Building System Pvt. Ltd. Dheeraj Heritage, Near Milan Mall Santacruz (M) Mumbai-400054.
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PAN No. AAPCS4488N

Appellant

Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 2676/MUM/2018
Assessment Year: 2014-15

Dy. Commissioner of Income Tax Central Circle- 8(4), 6 th floor, Room No. 658, Aayakar Bhavan, M.K. Road, Mumbai-400020.	Vs.	M/s Bermaco Energy Systems Pvt. Ltd. D-73/1, TTC Industrial area, MIDC Road, Turbhe, Navi Mumbai-400705
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PAN No. AAACB272N

Appellant

Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

ITA No. 2738/MUM/2018
Assessment Year: 2011-12

ITO, Ward-1(1), Kalyan 1 st floor, Mohan Plaza, Wayale Nagar, Kalyan West.	Vs.	Shri Balaram Madhukar Choudhary 105, Temghar Village, Bhiwandi-421302.
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PAN No. ADNPC7004Q

Appellant

Respondent

Revenue by : Mr. Manoj Kumar Singh, DR

Assessee by : Ms. Lipsa A. Chanchlani, AR

ITA No. 2739/MUM/2018
Assessment Year: 2011-12

ITO, Ward-1(3), Kalyan 1st floor, Mohan Plaza, Wayale Nagar, Kalyan West, Mumbai – 421 301	Vs.	Shri Padmakar Madhukar Chaudhary 105, Temghar Village, Bhiwandi-421302
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PAN No. ACIPC0777G

Appellant

Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : Ms. Lipsa A. Chanchlani, AR

ITA No.2740 /MUM/2018
Assessment Year: 2011-12

Income Tax Officer, Ward No.1(5) 1st Floor, Mohan Plaza, Wayale Nagar, Khadakpada, Kalyan (W) – 421 301.	Vs.	Shri Gopinath M. Chaudhary 105, Temghar Village, DandekarWadi, Bhiwandi, Mumbai– 421 302
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PAN No. ACIPC1958R

Appellant

Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : Ms. Lipsa A. Chanchlani, AR

Date of Hearing : 10/08/2018
Date of pronouncement : 24/08/2018

ORDER

PER BENCH

The Central Board of Direct Taxes (CBDT) *vide* Circular No. 3/2018 dated 11.07.2018 has specified that appeals shall not be filed before the Income Tax Appellate Tribunal (ITAT) in cases where the tax effect does not exceed the monetary limit of Rs.20,00,000/-. For this purpose, 'tax effect' means the difference between the tax on the total income assessed and the tax that would have been chargeable had such total income been reduced by the amount of income in respect of issues against which appeal is intended to be filed. Further, 'tax effect' shall be taxes including applicable surcharge and cess. However, the tax will not include any interest thereon, except where chargeability of interest itself is in dispute. In case the chargeability of interest is the issue under dispute, the amount of interest shall be the tax effect. In cases where returned loss is reduced or assessed as income, the tax effect would include notional tax on disputed additions. In case of penalty order, the tax effect will mean quantum of penalty deleted or reduced in the order to be appealed against.

2. In the captioned appeals, it seems the tax effect does not exceed the monetary limit of Rs.20,00,000/-.

At para 13 of the above Circular, it has been mentioned that:

"13. This Circular will apply to SLPs/appeals/cross objection/references to be filed henceforth in SC/HCs/Tribunal and it shall also apply retrospectively to pending SLPs/appeals/cross objections/references. Pending appeals

below the specified tax limits in para 3 above may be withdrawn/not pressed.”

3. Before us, the Ld. DR submits that liberty may kindly be given to raise, after necessary further verification, and to seek recall the dismissal of appeals and restoration of the appeals in the cases (i) in which it can be shown that the appeals are covered by the exceptions and (ii) which are inadvertently included in this bunch of appeal, wherein the tax effect in terms of the above CBDT Circular, exceed Rs.20,00,000/-. There was no opposition from the Ld. counsels of the assessee to the above submission of the Ld. DR.

4. We agree with the above contentions of the Ld. DR and make it clear that the appellants shall be at liberty to file Miscellaneous Applications to point out the cases which are wrongly included in these appeals so summarily dismissed, and we will take appropriate remedial measures in this regard.

5. In view of the above observations, these appeals, involving tax effect of less than Rs.20,00,000/- are dismissed as withdrawn.

Order pronounced in the open court on 24/08/2018.

Sd/-

Sd/-

(C.N. PRASAD)
JUDICIAL MEMBER

(N.K. PRADHAN)
ACCOUNTANT MEMBER

Mumbai;
Dated: 24/08/2018
Rahul Sharma, Sr. P.S.

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A)-
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai