

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCH-B AT HYDERABAD**

**BEFORE Smt. P. MADHAVI DEVI, JUDICIAL MEMBER
AND
Shri. S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

Srl	Appeal No	Appellant	Respondent	PAN No	Asstt. Year	Tax Effect	AR for Assessee (Sri/Kum/Smt)
1	ITA 1422 /H/2014	ACIT, Circle-9(1), Hyderabad	Anantha Sai Realtors, Hyderabad	AANFA 1691G	2009-10	35,34,086	Mohd Afzal
2	ITA 1310 /H/2017	ITO, Ward-9(4), Hyderabad	Anitha Chigullapally, Hyderabad	ABJPC 7373C	2009-10	47,70,071	S Rama Rao
3	ITA 1313 /H/2017	ITO, Ward-9(4), Hyderabad	Ashwin Kumar Chigullapally, Hyderabad	ADHPC 4709L	2009-10	39,98,770	S Rama Rao
4	ITA 1308 /H/2017	ITO, Ward-9(4), Hyderabad	Karthik Chigullapally, Hyderabad	AICPC8 709Q	2009-10	36,91,630	S Rama Rao
5	ITA 1312 /H/2017	ITO, Ward-9(4), Hyderabad	Pavan Kumar Chigullapally, Hyderabad	ACYPC 3702F	2009-10	47,45,684	S Rama Rao
6	ITA 1311 /H/2017	ITO, Ward-9(4), Hyderabad	Santosh Kumar Chigullapally, Hyderabad	ACYPC 3704D	2009-10	49,52,343	S Rama Rao
7	ITA 1309 /H/2017	ITO, Ward-9(4), Hyderabad	Saritha Chigullapally, Hyderabad	ACMPC 6475H	2009-10	48,06,440	S Rama Rao
8	ITA 1142 /H/2018	ITO, Ward-2(3), Hyderabad	Ashok Kumar Agarwal, Hyderabad	AAKPA 5739J	2010-11	43,88,740	None
9	CO 38 /H/2018	ITO, Ward-2(3), Hyderabad	Ashok Kumar Agarwal, Hyderabad	AAKPA 5739J	2010-11	43,88,740	None
10	ITA 10 /H/2019	ITO, (Exemptions), Tirupathi	Forum for Excellence in Education and Life Feel Educational Society, Anantapur	AAAAF 2675F	2014-15	35,73,883	None
11	ITA 584 /H/2017	ACIT, Circle-15(1), Hyderabad	Bomma Pavan Kumar, Hyderabad	ACNPB 0597F	2008-09	42,72,890	S Rama Rao
12	ITA 111 /H/2019	DCIT, Circle 16(2), Hyderabad	Penna Cement Industries Limited, Hyderabad	AACCM 7226P	2010-11	26,36,521	P Vinod
13	ITA 1224 /H/2017	ACIT, Circle-15(1), Hyderabad	V. Laxmi Devi, Hyderabad	AAOPV 1398N	2008-09	42,72,890	S Rama Rao
14	ITA 866 /H/2018	ITO, Ward-11(4), Hyderabad	Yadagiri Reddy Yaramad, Hyderabad	ACTPY 0998G	2013-14	35,14,846	S Rama Rao
15	ITA 290 /H/2018	DCIT, Central Circle-1(2), Hyderabad	Goutamchand Jain Kantilal, Hyderabad	AEDPK 3396L	2014-15	12,72,833	KC Devdas
16	ITA 241 /H/2019	DCIT, Circle-1(2), Hyderabad	Crown Beers India Private Limited, Hyderabad	AACCC 9946Q	2013-14	27,19,372	None
17	ITA 253 /H/2018	DCIT, Circle-1(2), Hyderabad	Bharat Financial Inclusion Limited (formerly SKS Microfinance Limited), Hyderabad	AAICS2 940J	2013-14	48,14,220	KC Devdas
18	ITA 258 /H/2019	ITO, Ward-1, Anantapur	Gaddam Sainath(HUF), Dharmavaram	AAEHG 4979G	2014-15	37,54,399	None
19	ITA 1240 /H/2017	ACIT, Cent. Circle-1, Hyderabad	Krishnapatnam Port Company Ltd, Hyderabad	AAACK 8657J	2007-08	10,43,979	V Raghavendra Rao

20	CO 28 /H/2017	ACIT, Cent. Circle-1, Hyderabad	Krishnapatnam Port Company Ltd, Hyderabad	AAACK 8657J	2007-08	10,43,979	V Raghavendra Rao
21	ITA 1241 /H/2017	ACIT, Cent. Circle-1, Hyderabad	Krishnapatnam Port Company Ltd, Hyderabad	AAACK 8657J	2008-09	7,42,540	V Raghavendra Rao
22	CO 29 /H/2017	ACIT, Cent. Circle-1, Hyderabad	Krishnapatnam Port Company Ltd, Hyderabad	AAACK 8657J	2008-09	7,42,540	V Raghavendra Rao
23	ITA 1242 /H/2017	ACIT, Cent. Circle-1, Hyderabad	Krishnapatnam Port Company Ltd, Hyderabad	AAACK 8657J	2009-10	47,91,386	V Raghavendra Rao
24	CO 30 H/2017	ACIT, Cent. Circle-1, Hyderabad	Krishnapatnam Port Company Ltd, Hyderabad	AAACK 8657J	2009-10	47,91,386	V Raghavendra Rao
25	ITA 1764 /H/2018	DCIT, Circle-1(2), Hyderabad	Bhagwati Fats & Edible Oils Private Limited, Hyderabad	AAECB 2338P	2013-14	39,49,645	None
26	ITA 1219 /H/2017	DCIT, Circle-2(1), Hyderabad	Indus Food Limited, Rajamundry	AAACI 4605G	2007-08	48,60,167	P Vinod
27	CO 6 /H/2018	DCIT, Circle-2(1), Hyderabad	Indus Food Limited, Rajamundry	AAACI 4605G	2007-08	48,60,167	P Vinod
28	ITA 188 /H/2017	ITO, Ward-3(2), Hyderabad	RAS Cities and Townships Private Limited, Hyderabad	AADCR 0734L	2008-09	23,11,320	MV Anil Kumar
29	ITA 381 /H/2017	ITO, Ward-3(2), Hyderabad	RAS Infrastructures Limited, Hyderabad	AACCR 4257P	2008-09	48,54,326	MV Anil Kumar
30	ITA 127 /H/2019	ITO, Ward-3(4), Hyderabad	Sujana Universal Industries Limited, Hyderabad	AACCS 8630H	2014-15	22,19,712	P Murali Mohan Rao
31	ITA 120 /H/2019	DCIT, Circle-1(2), Hyderabad	Cyient Limited (Formerly known as M/s Infotech Enterprises Limited), Hyderabad	AAAC1 4487J	2015-16	26,68,765	Pavan Kumar Chakrapani
32	ITA 348 /H/2019	ACIT, Circle-1(1), Tirupathi	G Bala Subramanyam Reddy, Tirupati	AGKPR 1007J	2015-16	29,46,300	None
33	ITA 290 /H/2019	ACIT, Circle-7(1), Hyderabad	Tirupati Logistics, Hyderabad	AAGFT 6653C	2013-14	21,72,740	None
34	ITA 278 /H/2019	ITO, Ward-2, Kurnool	Kamisetty Rajesh, Kurnool	AFEPK 5574L	2012-13	26,11,050	None
35	ITA 419 /H/2019	ITO, Ward-4, Nellore	Vavveru Co-operative Rural Bank Limited, Nellore	AAATT 2432R	2012-13	25,26,210	None
36	ITA 371 /H/2019	ACIT, Circle-7(1), Hyderabad	Vimal Roller Flour Mills, Hyderabad	AABFV 5491K	2015-16	42,62,252	None
37	ITA 204 /H/2019	DCIT, Central Circle-1(1), Hyderabad	Ashoka Develpers & Builders Limited, Hyderabad	AAECA 4442R	2012-13	8,82,646	KC Devdas
38	ITA 206 /H/2019	DCIT, Central Circle-1(1), Hyderabad	Ashoka Develpers & Builders Limited, Hyderabad	AAECA 4442R	2014-15	16,23,230	KC Devdas
39	ITA 1899 /H/2018	ACIT, Central Circle-1(3), Hyderabad	Syed Zain Bilgram, Hyderabad	AACPZ 6368A	2003-04	1,19,884	Mohd Afzal
40	ITA 1900 /H/2018	ACIT, Central Circle-1(3), Hyderabad	Syed Zain Bilgram, Hyderabad	AACPZ 6368A	2004-05	3,67,895	Mohd Afzal
41	ITA 1901 /H/2018	ACIT, Central Circle-1(3), Hyderabad	Syed Zain Bilgram, Hyderabad	AACPZ 6368A	2005-06	8,54,881	Mohd Afzal
42	ITA 1902 /H/2018	ACIT, Central Circle-1(3), Hyderabad	Syed Zain Bilgram, Hyderabad	AACPZ 6368A	2006-07	14,21,465	Mohd Afzal
43	ITA 1903 /H/2018	ACIT, Central Circle-1(3), Hyderabad	Syed Zain Bilgram, Hyderabad	AACPZ 6368A	2007-08	5,39,483	Mohd Afzal
44	ITA 1904 /H/2018	ACIT, Central Circle-1(3), Hyderabad	Syed Zain Bilgram, Hyderabad	AACPZ 6368A	2008-09	64,349	Mohd Afzal
45	ITA 1349 /H/2017	ITO, Ward-15(1), Hyderabad	Venkatesh Varikupala, Secunderabad	ACGPV 8476R	2013-14	22,69,324	B Shanthi Kumar

46	ITA 318 /H/2019	DCIT, Circle-1, Nellore	Dr Chilukoti Veeramma, Nellore	AFDPC 0881R	2014-15	21,08,551	None
47	CO 17 /H/2019	DCIT, Circle-1, Nellore	Dr Chilukoti Veeramma, Nellore	AFDPC 0881R	2014-15	21,08,551	None
48	ITA 1379 /H/2017	DCIT, Circle-2(2), Hyderabad	Hycons Infrastructure Limited, Hyderabad	AACCA 8494R	2007-08	28,18,355	Mohd Afzal
49	ITA 171 /H/2019	DCIT, International Taxation-2, Hyderabad	TSI Business Parks (Hyderabad) Private Limited, Hyderabad	AACCT 4067B	2011-12	48,20,041	MV Anil Kumar
50	ITA 172 /H/2019	DCIT, International Taxation-2, Hyderabad	TSI Business Parks (Hyderabad) Private Limited, Hyderabad	AACCT 4067B	2012-13	26,02,524	MV Anil Kumar
51	ITA 1517 /H/2016	DCIT, Cent Cir-2(4), Hyderabad	Ch Kantha Rao, Hyderabad	AAXPC 8161D	2007-08	31,03,528	KC Devdas
52	CO 18 /H/2017	DCIT, Cent Cir-2(4), Hyderabad	Ch Kantha Rao, Hyderabad	AAXPC 8161D	2007-08	31,03,528	KC Devdas
53	ITA 163 /H/2016	ACIT, Circle-1, Kadapa	K Upender Kumar (HUF), Kadapa	AAIHK 3741A	2010-11	33,25,355	P Vinod
54	CO 19 /H/2016	ACIT, Circle-1, Kadapa	K Upender Kumar (HUF), Kadapa	AAIHK 3741A	2010-11	Cross Objection	P Vinod
55	ITA 1814 /H/2018	DCIT, Central Circle-2(3), Hyderabad	Kaithi Damodar Reddy, Hyderabad	AEHPK 0424M	2013-14	31,62,770	KA Sai Prasad
56	ITA 1815 /H/2018	DCIT, Central Circle-2(3), Hyderabad	Kaithi Damodar Reddy, Hyderabad	AEHPK 0424M	2014-15	20,90,385	KA Sai Prasad
57	ITA 1258 /H/2017	ACIT, Circle-2(2), Hyderabad	The Andhra Pradesh Mineral Development Corporation Limited, Hyderabad	AAACT 7391N	2012-13	21,06,471	CS Subramanyam
58	ITA 798 /H/2018	DCIT, Central Circle-2(4), Hyderabad	Amrutha Agro Estates Private Limited, Vijayawada	AAGCA 7865E	2013-14	42,93,512	None
59	ITA 1488 /H/2016	ITO, Ward-3(1), Hyderabad	Sanghi Textiles Private Ltd, Hyderabad	AADCS 0837P	2012-13	29,85,000	KA Sai Prasad
60	ITA 1269 /H/2019	DCIT, Circle-16(2), Hyderabad	Ocean Sparkle Limited, Hyderabad	AAACO 2519H	2016-17	45,55,055	None
61	ITA 2099 /H/2018	ITO, Ward-1, Suryapet	Padmodaya Chit Fund Private Limited, Bhongiri	AACFP 6308C	2012-13	21,88,922	S Rama Rao
62	ITA 1163 /H/2017	ITO, Ward-15(4), Hyderabad	C.Venkateswara Rao, Hyderabad	ACVPC 0716E	2008-09	22,36,847	KC Devdas
63	ITA 1215 /H/2017	ITO, Ward-15(3), Hyderabad	G. Narsimha Reddy, Secunderabad	AFVPG 4445D	2008-09	20,67,190	KC Devdas
64	ITA 1255 /H/2017	ITO, Ward-15(3), Hyderabad	M. Anthony Reddy, Secunderabad	AKJPM 9894M	2008-09	20,72,278	KC Devdas
65	ITA 931 /H/2015	ITO, Ward-14(5), Hyderabad	Ayesha Abid Ali, Hyderabad	AJDPA 3580F	2006-07	18,42,258	None
66	ITA 987 /H/2019	DCIT, Circle-1(1), Hyderabad	Ascentech Engineering Solutions Private Limited, Hyderabad	AAKCA 9922C	2015-16	38,33,590	MV Anil Kumar
67	ITA 1556 /H/2017	ACIT, Circle-9(1), Hyderabad	S. Shakuntala, Hyderabad	ASKPS 7924B	2008-09	9,46,340	P Murali Mohan Rao
68	ITA 1329 /H/2018	DCIT, Circle-1(1), Hyderabad	Apollo Micro Systems Private Limited, Hyderabad	AABCA 9924D	2013-14	48,85,049	None
69	ITA 49 /H/2019	ACIT, Circle-2(2), Hyderabad	Ganga Exim Private Limited, Hyderabad	AABCG 3773A	2008-09	33,50,962	None

70	ITA 1076 /H/2017	DCIT, Cent.Circle-1(2), Hyderabad	Ankit Kumar Jain, Hyderabad	AGWP A4459 K	2012-13	43,27,859	KA Sai Prasad
71	CO 25 /H/2017	DCIT, Cent.Circle-1(2), Hyderabad	Ankit Kumar Jain, Hyderabad	AGWP A4459 K	2012-13	43,27,859	KA Sai Prasad
72	ITA 202 /H/2019	ITO, Ward-3(1), Hyderabad	Shah Electronics & Home Appliances Private Limited, Hyderabad	AAECS 5488F	2015-16	25,63,096	None
73	ITA 245 /H/2019	ITO, Ward-9(4), Hyderabad	Sri Krishna Sundara Sharma Lanka, Hyderabad	ACHPL 4314P	2015-16	34,07,455	None
74	ITA 2014 /H/2017	ACIT, Circle-8(1), Hyderabad	Gunapati Keerthi Reddy, Hyderabad	ADYPR 4543G	2013-14	24,54,848	None
75	ITA 130 /H/2017	DCIT, Circle-12(1), Hyderabad	Rakesh Kotla, Hyderabad	AHBPk 2665D	2012-13	36,39,731	P Vinod
76	ITA 1055 /H/2017	ACIT, Circle-16(1), Hyderabad	Laser Dot Limited, Hyderabad	AAACL 6230C	2006-07	27,79,554	S Rama Rao
77	ITA 1744 /H/2018	ITO, Ward-1, Kurnool	Kurnool Seeds (P) Limited, Kurnool	AACCK 3170G	2010-11	22,57,912	None
78	ITA 632 /H/2018	ITO, (Exemptions), Tirupati	Stanley Educational Society, Kurnool	ABGFS 0037E	2013-14	32,84,220	KC Devdas
79	ITA 1114 /H/2019	DCIT, Circle-16(1), Hyderabad	Nephrocare Health Services Private Limited, Hyderabad	AADCN 1504A	2015-16	31,23,583	None
80	ITA 1773 /H/2018	ITO, Ward-16(2), Hyderabad	Pancom Marketing Private Limited, Secunderabad	AABCP 2160N	2014-15	29,50,097	None
81	ITA 1801 /H/2017	ITO, Ward-3(2), Hyderabad	Ram Informatics Limited, Hyderabad	AAACR 9609M	2013-14	37,38,961	None
82	ITA 838 /H/2019	ITO, Ward-2(1), Hyderabad	KSK Mineral Resources Private Limited, Hyderabad	AADCK 1310R	2014-15	21,78,873	S Rama Rao
83	ITA 1212 /H/2019	ITO, Ward-2(4), Hyderabad	Techzert Software Private Limited, Hyderabad	AAFCT 3864R	2016-17	27,60,795	None
84	ITA 1389 /H/2017	ITO, Ward-14(5), Hyderabad	Annapurna Studios Private Limited, Hyderabad	AAFCS 5941A	2012-13	43,17,882	None
85	ITA 1349 /H/2018	ACIT, Circle-1, Anantapur	M G Metallic Springs Private Limited, Anantapur	AABCM 3711A	2013-14	44,15,621	KA Sai Prasad
86	ITA 201 /H/2019	DCIT, Circle-3(2), Hyderabad	Splendid Metal Products Limited, Hyderabad	AACCS 8614H	2014-15	23,08,994	None
87	ITA 124 /H/2019	DCIT, Circle-3(1), Hyderabad	Health Super Hi-Way Pvt Ltd	AAGCA 8532N	2013-14	6,89,809	None
88	CO 8 /H/2019	DCIT, Circle-3(1), Hyderabad	Health Super Hi-Way Pvt Ltd	AAGCA 8532N	2013-14	6,89,809	None
89	ITA 1567 /H/2017	ITO, Ward-9(4), Hyderabad	Mahender Reddy Pishati, Hyderabad	AGAPP 7458H	2014-15	20,11,995	KC Devdas
90	ITA 1961 /H/2018	ACIT, Circle-1, Kurnool	Sri Subrahmaneswara Transport Contractors, Koilakuntla	AACFV 1439L	2009-10	25,43,135	S Rama Rao
91	ITA 67 /H/2017	DCIT, Circle-1(2), Hyderabad	Chintalapati Holdings Private Limited, Hyderabad	AABCC 5085D	2007-08	23,13,111	V Raghavendra Rao
92	ITA 600 /H/2016	DCIT, Central Circle-2(1), Hyderabad	Ratna Infrastructure Projects Private Limited, Hyderabad	AADCR 5836P	2008-09	10,02,705	Mohd Afzal
93	ITA 601 /H/2016	DCIT, Central Circle-2(1), Hyderabad	Ratna Infrastructure Projects Private Limited, Hyderabad	AADCR 5836P	2009-10	42,36,853	Mohd Afzal

94	ITA 775 /H/2017	DCIT, Circle-16(1), Hyderabad	NCS Investments Private Limited, Hyderabad	AABCN 1081E	2012-13	28,93,881	None
95	ITA 500 /H/2019	ITO, Ward-2(2), Hyderabad	Greenesol Power Systems Private Limited, Hyderabad	AACCG 0592L	2014-15	45,56,770	S Rama Rao
96	ITA 1460 /H/2018	DCIT, Circle-16(1), Hyderabad	NSL Estates Private Limited, Hyderabad	AACCN 5480C	2013-14	15,38,040	P Vinod
97	ITA 1461 /H/2018	DCIT, Circle-16(1), Hyderabad	NSL Estates Private Limited, Hyderabad	AACCN 5480C	2014-15	15,38,018	P Vinod
98	ITA 1458 /H/2018	DCIT, Circle-16(1), Hyderabad	NSL Infratech Private Limited, Hyderabad	AACCC N5479 K	2012-13	14,13,091	P Vinod
99	ITA 2016 /H/2018	DCIT, Circle-2(1), Hyderabad	Hariprasad Reddy Borra, Hyderabad	ADQPB 9152M	2013-14	40,45,717	None
100	ITA 320 /H/2019	ACIT, Circle-2(1), Tirupathi	B Sambasiva Rao, Tirupati	AGKPB 1268K	2013-14	25,25,000	None
101	ITA 783 /H/2017	DCIT, Cent.Circle-2(4), Hyderabad	Shantiniketan Homes Private Limited, Hyderabad	AAJCS 7489K	2006-07	26,46,410	Mohd Afzal
102	ITA 503 /H/2019	ITO, Ward-1, Madanapalle	K Lakshmi Kumari, Chittoor	AIPL7 951R	2015-16	27,44,850	None
103	ITA 117 /H/2018	DCIT, Circle-1(2), Hyderabad	Cosyn Limited (Formerly known as M/s CSS Technergy Limited), Hyderabad	AABCC 3628G	2014-15	29,87,288	None
104	ITA 756 /H/2018	ITO, Ward-3(4), Hyderabad	Sumathi Corporate Services Private Limited, Hyderabad	AAKCS 8202M	2013-14	34,96,440	None
105	ITA 1236 /H/2019	DCIT, Circle-1(1), Hyderabad	APL Healthcare Limited, Hyderabad	AAGCA 4252P	2016-17	36,96,317	None
106	ITA 1241 /H/2019	DCIT, Circle-2(1), Hyderabad	Kalburgi Cement Private Limited, Hyderabad	AACCV 8513G	2016-17	40,27,053	None
107	ITA 615 /H/2019	DCIT, Circle-16(2), Hyderabad	PLR Projects Private Limited, Hyderabad	AADCP 9069L	2013-14	14,49,780	Pavan Kumar Chakrapani
108	ITA 101 /H/2016	DCIT, Circle-16(1), Hyderabad	Quislex Legal Services Private Limited, Hyderabad	AAACQ 1153H	2011-12	43,18,575	S Rama Rao

Assessee by:	As detailed above
Revenue by:	Sri YVST Sai Sri Mohan Kumar Smt Matta Padma
Date of hearing:	23 August 2019
Date of pronouncement:	23 August 2019

ORDER

Per Smt. P. Madhavi Devi, J.M.

All these appeals are the appeals of the Revenue for the relevant A.Y. of the respective assesseees against the order of the respective CIT (A).

2. At the time of hearing it has been brought to our notice that as per the CBDT Circulars No.03/2018 dated 11.07.2018 and Circular No.17 of 2019 dated 9th August, 2019, the tax limit for filing of appeal by the Revenue before the Tribunal has been fixed at Rs.50.00 lakhs. Since the tax effect in all these appeals is less than Rs.50.00 lakh, we are dismissing the same on account of low tax effect with the liberty to the Revenue to seek recall of the order, if any of these appeals falls within the exceptions mentioned in the Circulars cited above.

3. In the result, all these appeals filed by the Revenue are dismissed as withdrawn and the cross objections are dismissed as infructuous.

Order pronounced in the Open Court on 23 August 2019.

(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

(P. MADHAVI DEVI)
JUDICIAL MEMBER

Hyderabad dated 23 August 2019

Vinodan/sps

Copy to:

- 1 All the Appellants
- 2 All the Respondents
- 3 All the Commissioners of Income Tax (Appeals)
- 4 All the Principal Commissioners of Income Tax
- 5 The CIT-DR, ITAT, A-Bench / B-Bench, Hyderabad
- 6 Guard File

By Order

1	Draft dictated on	23 Aug 2019	
2	Draft placed before author	23 Aug 2019	
3	Draft proposed & placed before the second Member	Aug 2019	
4	Draft discussed/approved by second Member	Aug 2019	
5	Approved Draft comes to the Sr.PS /PS	Aug 2019	
6	Kept for pronouncement on	Aug 2019	
7	File sent to the Bench Clerk	Aug 2019	
8	Date on which file goes to the Head Clerk	Aug 2019	
9	Date of Dispatch of order	Aug 2019	