

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD 'A-1' BENCH, AHMEDABAD**

**BEFORE SHRI SHAILENDRA KUMAR YADAV, JUDICIAL MEMBER
AND SHRI MANISH BORAD, ACCOUNTANT MEMBER**

I.T.A. No.: 1753/Ahd/2015 & Others
Assessment Year: 2011-12
[As per Annexure-1 attached]

**ACIT,
Circle-7 (2),
Ahmedabad** (and 324 others, as per column 4 of list
attached as Annexure 1 to this order*)**Appellant**

Vs.

**M/s. Mahendra Chemicals,
B-1/127, GIDC Estate,
Naroda, Ahmedabad****Respondent**
[PAN: AABFM 4908 L](and 324 others, as per
column 5 of the list attached as Annexure 1 to this order*)

And related 33 cross objections- as per list attached

[*related PAN numbers of the assessee and the related assessment years are set out
in Annexure 1 Col 6 and 3 respectively]

Revenue by Shri Dinesh Singh, Sr DR
Assessee(s) by None

सुनवाई की तारीख/Date of Hearing 16/12/2015
घोषणा की तारीख /Date of Pronouncement 16/12/2015

ORDER

PER BENCH:

The present bunch of appeals is directed at the instance of the Revenue against different orders of the Id.CIT(A). These appeals have been taken up for out-of-turn hearing, because, on verification of record, it revealed that

tax effect involved in all these appeals individually, by virtue of relief granted by the CIT(A) is less than Rs.10 lakhs, and therefore, in view of the CBDT Instruction bearing No.21/2015 dated 10th December, 2015, these appeals are not maintainable before the Tribunal. In this regard, in the light of the discussions with the Principal Chief Commissioner of Income Tax (Gujarat) and representatives of the Ahmedabad ITAT Bar Association, individual notices are dispensed with notices only through the notice board.

2. The Co-ordinate Bench of the Tribunal has considered this aspect in the case of DCIT Vs. Soma Textiles & Industries Ltd., in ITA No.302/Ahd/2014, order dated 15.12.2015. The Tribunal has passed the following order on this issue:

“I.T.A. No.:302/Ahd/2014
Assessment year: 1994-95

Dy Commissioner of Income Tax

Circle 8, Ahmedabad (and 250 others, as per column 4 of list attached as Annexure 1 to this order*) **.....Appellant**

Vs.

Soma Textiles & Industries Limited **.....Respondent**
[PAN: AADCS0405R](and 250 others, as per column 5 of the list attached as Annexure 1 to this order*)

And related 7cross objections- as per list attached

[*related PAN numbers of the assessee and the related assessment years are set out in Annexure 1 Col 6 and 3 respectively]

Appearances by:

Dinesh Singh for the appellant

GC Pipara for the assessee

Office bearers and Members of the ITAT Bar Association, Ahmedabad and other counsel representing various taxpayers as per list attached

Date of concluding the hearing :December 15, 2015
Date of pronouncing the order :December 15, 2015

ORDER

Per bench:

1. All these appeals are departmental appeals, filed by the Assessing Officers, under the Income Tax Act, 1961, all these appeals call into question correctness of the relief granted to the taxpayers by the Commissioners (Appeals) and, most importantly, the tax effect involved in all these appeals does not exceed Rs 10,00,000 in each of these appeals. In the lead case, the issue involved is whether or not the learned CIT(A) was justified in deleting, vide his order dated 20th November 2013 and for the assessment year 1994-95, the penalty of Rs 7,43,060 imposed on the assessee under section 271(1)(c) of the Act. In these cases, in the light of the discussions with the Principal Chief Commissioner of Income Tax (Gujarat) and representatives of the Ahmedabad ITAT Bar Association, individual notices are dispensed with; notices only through the notice board.

2. It is in this background that we need to take note of a very pragmatic initiative, taken by the Central Board of Direct Taxes last week, for reducing litigation in direct taxes. Vide circular no. 21/ 2015 dated 10th December 2015, the Central Board of Direct Taxes has, inter alia, announced that, subject to certain exceptions- which are not relevant in the present context, henceforth, no departmental appeals will be filed against relief given by the CIT(A), before this Tribunal, unless the tax effect, excluding interest, exceeds Rs 10,00,000. What is even more important is that not only that such a taxpayer friendly measure will be implemented in all future tax litigation, even the pending appeals, wherever the tax involved in the appeals does not exceed Rs 10,00,000, shall not be pressed or withdrawn. In effect thus, irrespective of the year to which the departmental appeal before the Tribunal pertains, as long as such an appeal is pending before the Tribunal, this will be a legal nullity. The relevant extracts of the aforesaid circular are as follows:

3. Henceforth, appeals/ SLPs shall not be filed in cases where the tax effect does not exceed the monetary limits given hereunder: -

S No	Appeals in Income-tax matters	Monetary Limit (in Rs)
1.	Before Appellate Tribunal	10,00,000/-
2.	Before High Court	20,00,000/-
3.	Before Supreme Court	25,00,000/-

It is clarified that an appeal should not be filed merely because the tax effect in a case exceeds the monetary limits prescribed above. Filing of appeal in such cases is to be decided on merits of the case.

4. 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 the issues against which appeal is intended to be filed (hereinafter referred to as “disputed issues”). 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 orders, the tax effect will mean quantum of penalty deleted or reduced in the order to be appealed against.

5. The Assessing Officer shall calculate the tax effect separately for every assessment year in respect of the disputed issues in the case of every assessee. If, in the case of an assessee, the disputed issues arise in more than one assessment year, appeal, can be filed in respect of such assessment year or years in which the tax effect in respect of the disputed issues exceeds the monetary limit specified in para 3. No appeal shall be filed in respect of an assessment year or years in which the tax effect is less than the monetary limit specified in para 3. In other words, henceforth, appeals can be filed only with reference to the

tax effect in the relevant assessment year. However, in case of a composite order of any High Court or appellate authority, which involves more than one assessment year and common issues in more than one assessment year, appeal shall be filed in respect of all such assessment years even if the 'tax effect' is less than the prescribed monetary limits in any of the year(s), if it is decided to file appeal in respect of the year(s) in which 'tax effect' exceeds the monetary limit prescribed. In case where a composite order/ judgement involves more than one assessee, each assessee shall be dealt with separately.

3. So far as retrospective operation of this measure is concerned, the relevant portion of the CBDT circular is as follows:

10. This instruction will apply retrospectively to pending appeals and appeals to be filed henceforth in High Courts/ Tribunals. Pending appeals below the specified tax limits in para 3 above may be withdrawn/ not pressed.....

4. It is in this backdrop that the we proposed to fix all these appeals for hearing and put the learned Departmental Representative to notice as to why all these appeals not be dismissed as non maintainable in the light of the circular no. 21/2015 dated 10th December, 2015. However, in all fairness to the revenue authorities, this proposal was subject to following conditions to safeguard their legitimate interests:

(a) In terms of paragraph 6 and 7 of the said circular, this dismissal will be without any prejudice to the rights of the revenue authorities to raise the same issue, in the case of the relevant assessee or any other assessee, as and when the tax effect involved in such litigation crosses the threshold limit for that assessment year. The relevant paragraphs of the CBDT circular, for ready reference, are as follows:

6. In a case where appeal before a Tribunal or a Court is not filed only on account of the tax effect being less than the monetary limit specified above, the Commissioner of Income-tax shall specifically record that "even though the decision is not acceptable, appeal is not being filed only

on the consideration that the tax effect is less than the monetary limit specified in this instruction". Further, in such cases, there will be no presumption that the Income-tax Department has acquiesced in the decision on the disputed issues. The Income-tax Department shall not be precluded from filing an appeal against the disputed issues in the case of the same assessee for any other assessment year, or in the case of any other assessee for the same or any other assessment year, if the tax effect exceeds the specified monetary limits.

7. In the past, a number of instances have come to the notice of the Board, whereby an assessee has claimed relief from the Tribunal or the Court only on the ground that the Department has implicitly accepted the decision of the Tribunal or Court in the case of the assessee for any other assessment year or in the case of any other assessee for the same or any other assessment year, by not filing an appeal on the same disputed issues. The Departmental representatives/counsels must make every effort to bring to the notice of the Tribunal or the Court that the appeal in such cases was not filed or not admitted only for the reason of the tax effect being less than the specified monetary limit and, therefore, no inference should be drawn that the decisions rendered therein were acceptable to the Department. Accordingly, they should impress upon the Tribunal or the Court that such cases do not have any precedent value. As the evidence of not filing appeal due to this instruction may have to be produced in courts, the judicial folders in the office of CsIT must be maintained in a systemic manner for easy retrieval

(b) The revenue authorities will have the liberty to approach this Tribunal, upon necessary verifications, to recall the dismissal of appeals and seek restoration of the same in the cases in which it can be demonstrated that the appeals are covered by the exceptions set out in paragraph 8 of the said circular which states as follows:

8. Adverse judgments relating to the following issues should be contested on merits notwithstanding that the tax effect entailed is less than the monetary limits specified in para 3 above or there is no tax effect:

- (a) Where the Constitutional validity of the provisions of an Act or Rule are under challenge, or
- (b) Where Board's order, Notification, Instruction or Circular has been held to be illegal or ultra vires, or
- (c) Where Revenue Audit objection in the case has been accepted by the Department, or
- (d) Where the addition relates to undisclosed foreign assets/ bank accounts.

5. Shri Pipara, learned counsel for the assessee, took us through the CBDT circular to demonstrate as to how, in the light of this CBDT circular, the appeal should be dismissed as withdrawn. Learned Departmental Representative very fairly did not oppose the action proposed by this Tribunal, in principle, but has requested that the legitimate interests of the revenue authorities be suitably protected so as the appeals which are ultimately found to be not covered by the provisions of the aforesaid circular are reinstated and decided on merits. He also submits that it is humanly impossible to verify tax effect in all these cases, and seeks time so as to call for a report from the Assessing Officer concerned. He also submits that in the cases of composite orders involving more than one assessment year in the case of a single assessee, even if tax effect is less than Rs 10,00,000 in certain assessment years, the appeals are to be filed for all the years nevertheless. In addition to the materially similar arguments in support of all these cases being covered by the CBDT circular, having been made by a large number of learned counsel, a few other points were also made. Shri Devatia submits that the expression 'composite order' is not defined in the circular and in any case it is not relevant for dismissal of appeals, as it is restricted only to filing of appeals. Shri Tushar Hemani submits that while there are no issues with respect to the cross objections, which only support the conclusions arrived at by the CIT(A), the dismissal of the cross objections could damage interests of the assessee in the cases involving substantive grounds. Shri Sanjay Shah submitted that in some of the cases, even

appeal documents are not served on the respondent assessee and, as such, the assessee's rights to file the CO are adversely affected by dismissal of appeals. Ms Urvashi Shodhan points out that in one of the cases, listed at item no. 93, the assessee has also filed a cross objection but the same is not listed before us. It is pointed out that the CO has an independent ground which requires adjudication on merits. We, however, see no need to deal with this aspect of the matter at this stage as the CO is not listed before us. Similarly, other issues raised before us, as set out above, are somewhat hypothetical at this stage. As for the apprehensions raised by the learned Departmental Representative, suffice to say in the event any specific cases having been wrongly included in this bunch of appeals, the same will be recalled in accordance with the law. Learned Departmental Representative is at liberty to point out the specific cases, if any, for appropriate remedial action.

6. While we have checked and rechecked each case individually and we are satisfied that in none of these cases tax effect involved is not more than Rs 10,00,000, we accept that human errors are possible and no such error should be allowed to prejudice legitimate interests of the revenue. The liberty is, therefore, specifically granted to the Assessing Officers to approach this Tribunal in case there are any cases, inadvertently included in this bunch of appeals, wherein the tax effect, in terms of the CBDT circular (supra), exceeds Rs 10,00,000, so that the related appeals can be recalled for adjudication on merits.

7. In view of the above discussions, as also bearing in mind entirety of the case, we deem it fit and proper to dismiss all these appeals as non maintainable. Without any prejudice to the generalities of the legal rights of both the parties, this dismissal is specifically subject to the liberty granted to the revenue authorities in terms of the assurances in the paragraphs 4 and 6 above.

8. We have also noted that in seven of the cases, as a result of the appeals having been filed by the revenue, the assessee has also filed the cross objections. However, the right to file a cross objection arises only when the appeal filed by the other party is admitted, and, in a situation in which the appeal itself is held to non maintainable, the very foundation for the cross objection ceases to hold good in law. As the appeals are found to be non maintainable and as the cross objections arise only as a result of these appeals, these cross

objections also dismissed. In any case, all these cross objections merely support the conclusions arrived at by the CIT(A), donot raise any grievance requiring adjudication by us and are, therefore, required to be dismissed as infructuous. All the cross objections are, therefore, dismissed.

9. As we part with these appeals, we would like to place on record our appreciation for the information regarding the issuance of the CBDT circular having been quickly circulated by www.itatonline.org. Within a day of the CBDT circular having been issued, www.itatonline.org was able to put this information in public domain and also send the intimation emails to everyone who has opted to be in their database. It is really amazing as to how some public spirited people, like ITAT Bar Association Mumbai, can do such of selfless service without any monetary consideration and for such a noble cause. We must also place on record our deep appreciation for the registry and the office staff members who virtually worked entire weekend to segregate all these appeals and ensure that all the necessary ground work was done quickly. We also place on record our deep appreciation for the cooperation and active involvement of Shri Chandra, Principal Chief Commissioner of Income Tax (Gujarat), in this special drive to clear the cases covered by the new CBDT initiative, and, to Shri Tushar Hemani President and his colleague Members of the ITAT Bar Association, Ahmedabad, for their active cooperation and involvement in the whole process. It is because of the able leadership of, and the quick initiative taken by, the Hon'ble Vice President Shri Agarwal and Hon'ble President Justice Sud, and their active support and guidance, that it has been possible for our benches to identify and take up all these appeals so as to bring a sigh of relief to thousands of taxpayers that the relief granted to them by the first appellate authority has reached finality.

10. It is indeed heartening to note that in one stroke, the Government has not only prevented, but withdrawn, thousands of appeals before this Tribunal and before Hon'ble High Courts. In Ahmedabad benches and E-Court alone, as a result of this laudable initiative, almost 1,500 such appeals are listed for hearing this week, and will hopefully go off ITAT pendency dockets. We are sure this will allow everyone to concentrate on really important work and contribute to speedier resolution of serious and more important tax litigation. In an environment in which retrospectivity was attached only to the taxation and not to tax reliefs or concessions, such a paradigm shift in

approach is unprecedented and possibly a game changing initiative heralding a new era in thoughtful litigation management.

11. In the results, all the 251 appeals as also all the 7 cross objections are dismissed. Pronounced in the open court today on 15th day of December, 2015.”

3. Respectfully following the order of the Tribunal cited supra, we also dismiss all these appeals before us in the same term as laid down by the Tribunal in the above order. In view of the above, all the appeals and respective cross-objections are dismissed.

3.1 In the result, all the 325 appeals as also all the 33 cross objections are dismissed.

Pronounced in the open court today on 16th day of December, 2015.

Sd/-

Manish Borad
(Accountant Member)

Sd/-

Shailendra Kumar Yadav
(Judicial Member)

Dated: the 16th day of December, 2015.

Copies to: (1) The appellant (2) The respondent
(3) CIT (4) CIT(A)
(5) DR (6) Guard File

By order

//TRUE COPY//

Assistant Registrar
Income Tax Appellate Tribunal
Ahmedabad benches, Ahmedabad

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD BENCHES, AHMEDABAD**

Sr. No.	ITA No.	Asstt. Year	Name of Appellant	Name of Respondent	PAN
Annexure-1 <i>Annexure to ITA No.1753/Ahd/2015 & Others - Order dated 16.12.2015</i>					
1	2	3	4	5	6
1	1753/Ahd/2015	2011-12	Jt.CIT,Range-3, Ahmedabad	Mahendra Chemicals	AABFM4908L
2	1729/Ahd/2015	2008-09	ITO, Wd-1(1), Ahmedabad	Aaspas Multimedia Ltd.	AABCA3153A
3	2525/Ahd/2015	2009-10	DCIT, Valsad Circle, Valsad	Valsad Sahakari Khand Udyog Mandli Ltd., Valsad	AAA AV0543Q
4	1920/Ahd/2015	2011-12	DCIT, Cir-6(Now Cir.2(3), Surat	Smt. Sagunaben D. Chauhan	AAVPC8648K
5	1733/Ahd/2015	2010-11	DCIT(OSD) Range-1, Ahmedabad	Anoli Holdings Pvt. Ltd., Ahmedabad	AABCA2583L
6	1819/Ahd/2015	2008-09	ITO, Wd-8(4), Ahmedabad	Zyodus Infrastructure Pvt. Ltd.	AAACZ0629H
7	1826/Ahd/2015	2011-12	DCIT, Circle4(1)(2), Ahmedabad	Texspin Bearings Ltd.	AACT5725G
8	1810/Ahd/2015	2011-12	DCIT Circle 4(1)(1), Ahmedabad	Yogeshwar Healthcare Ltd.	AAACY0730G
9	1805/Ahd/2015	2011-12	ACIT Circle-1, Baroda	Dwarkadas P. Patel	ACQPP7191M
10	1808/Ahd/2015	2009-10	ITO, Wd-2(1)(4), Ahmedabad	Meteor Satellite Pvt. Ltd.	AAACM 9909R
11	1806/Ahd/2015	2011-12	ACIT, BK Circle, Palanpur	Kanodar Co-op.Credit society Ltd.	AAAAT6767C
12	1812/Ahd/2015	2008-09	ITO, Vapi Wd-4, Daman	Jalaram Plast Pack, Nani Daman	AAEFJ3685L
13	2856/Ahd/2013	2011-12	ACIT, CC 2(4), Ahmedabad	Rajesh Balwant Gohil, Jharkhand	ACVPG 3965H
14	2246/Ahd/2014	2010-11	DCIT, Mehsana Circle, Mehsana	M/s. Gujarat Spices & Oil Seeds Growers Co op union ltd, A'bad	AAAAG 2116 L
15	2253/Ahd/2014	2007-08	ITO, Ward 3(3), Surat	Shri Murarilal Ratanlal Agarwal, Surat	ABKPA 5609 G
16	2402/Ahd/2014	2009-10	DCIT, Circle-7, Ahmedabad	M/s. V. Haribhai & Co., Ahmedabad	AABFV 3763 A
17	2295/Ahd/2014	2010-11	ITO, Ward-4(2), Ahmedabad	Kalika Buildcon Pvt Ltd, Ahmedabad	AACCK 3275 G
18	2478/Ahd/2014	2011-12	ACIT, Circle-1(2), Baroda	M/s. Aries Hotels Limited, Vadodara	AABCA 6743 N
19	2832/Ahd/2014	2009-10	DCIT, Kheda Circle, Nadiad	M/s. Apex Constructions, Kapadwanj	AAEFA 1295 P
20	2624/Ahd/2014	2005-06	ITO, Ward-8(2), Ahmedabad	Sonika Granites Pvt Ltd, Ahmedabad	AAHCS 8646 L

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD BENCHES, AHMEDABAD**

Sr. No.	ITA No.	Asstt. Year	Name of Appellant	Name of Respondent	PAN
Annexure-1 <i>Annexure to ITA No.1753/Ahd/2015 & Others - Order dated 16.12.2015</i>					
1	2	3	4	5	6
21	2515/Ahd/2014	2006-07	ACIT, Circle-9, Surat	M/s. Ruchi Exports, Surat	AADFR 0705 Q
22	3479/Ahd/2014	2011-12	DCIT, Cir-1(1)(1), Ahmedabad	M/s. Bluecoat Pvt Ltd, Ahmedabad	AAACB 7703 N
23	IT(SS)A 430/Ahd/2013	2009-10	ACIT CC-1(4), Ahmedabad	Chetan Jayantilal Karia, Ahmedabad	AEMPK2511C
24	IT(SS)A 429/Ahd/2013	2009-10	ACIT,CCircle-1, Baroda	Praful K. Mistry, Baroda	ADAPM2004M
25	2691/Ahd/2013	2010-11	ITO, Wd-3(4), Surat	Tushar A. Sanghvi HUF, Surat	AAFHS7515B
26	2718/Ahd/2013	2005-06	ITO, Wd-8(1), Ahmedabad	Saurashtra Suppliers & Contractors P. Ltd., Ahmedabad	AAHCS0476Q
27	2797/Ahd2013	2006-07	ITO, Wd-10(1), Ahmedabad	Late Lilavatiben Atmaram Shah, Ahmedabad	AJYPS8743D
28	2812/Ahd/2013	2006-07	ITO, Wd-11(4), Ahmedabad	Ganeshmal Sagarmal HUF, Ahmedabad	AACHG 5086J
29	IT(SS)A 434/Ahd/2013	2004-05	DCIT(OSD)-1, Circle,4 Ahmedabad	Meghmani Industries Ltd., Ahmedabad	AABCM0535G
30	2844/Ahd/2013	2005-06	ITO, Wd-2(2), Surat	Sri Amrishkumar Ghanshyamdas Narang, Surat	AAOPN0913B
31	2843/Ahd/2013	2007-08	ACIT, Circle-2, Surat	M/s Prime Co-op. Bank Ltd., Surat	AAAAP0057G
32	2854/Ahd/2013	2005-06	ACIT, Circle-5, Surat	Asfaque Haji Yunus Noorani	AAOPN 6148A
33	IT(SS)A 440/Ahd/2013	2008-09	ACIT CC 2(4), Ahmedabad	Dwarkesh Restaurant P. Ltd., Ahmedabad	AABCD3927B
34	IT(SS)A 441/Ahd/2013	2010-11	ACIT CC 2(4), Ahmedabad	Dwarkesh Restaurant P. Ltd., Ahmedabad	AABCD3927B
35	3333/Ahd/2015	2011-12	ITO, Ward 3(3)(1), Ahmedabad	Shri Bhavchand T. Savalia, Ahmedabad	AIWPS 7359 G
36	3282/Ahd/2015	2008-09	DCIT, Valsad Circle, Valsad	Rakesh Kantilal Mehta, Valsad	ACSPM 1332 P
37	2972/Ahd/2015	2009-10	ACIT, Circle-2, Bharuch	Shri Satishkumar Ravjibhai Patel, Narmada	ADZPP 8136 C
38	2973/Ahd/2015	2010-11	ACIT, Circle-2, Bharuch	Shri Satishkumar Ravjibhai Patel, Narmada	ADZPP 8136 C

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD BENCHES, AHMEDABAD**

Sr. No.	ITA No.	Asstt. Year	Name of Appellant	Name of Respondent	PAN
Annexure-1					
<i>Annexure to ITA No.1753/Ahd/2015 & Others - Order dated 16.12.2015</i>					
1	2	3	4	5	6
39	2974/Ahd/2015	2011-12	ITO, Ward-2(3), Bharuch	Shri Satishkumar Ravjibhai Patel, Narmada	ADZPP 8136 C
40	3264/Ahd/2015	2012-13	ITO, Ward-1(3)(4), Ahmedabad	Shri Parag Mohta, Ahmedabad	AAZPM 1736 A
41	3234/Ahd/2015	2010-11	DCIT, Circle-4(1)(1), Ahmedabad	M/s. Stovec Industreis Ltd, Ahmedabad	AABCS 7223 D
42	2766/Ahd/2015	2011-12	DCIT, Circle-1(2), Baroda	Shri Pushpaksingh D Chavan, Baroda	ABIPC 0606 K
43	2731/Ahd/2015	2011-12	ITO, Ward 1(1)(1), Ahmedabad	M/s. Agrani Marketing Ltd, Ahmedabad	AABCA 3122 F
44	3004/Ahd/2015	2012-13	DCIT, Central Circle-2, Baroda	M/s. Comed Chemicals Ltd, Baroda	AABCC 0242 N
45	3003/Ahd/2015	2010-11	DCIT, Central Circle-2, Baroda	M/s. Comed Chemicals Ltd, Baroda	AABCC 0242 N
46	3361/Ahd/2015	2012-13	ACIT, Circle 1(1)(2), Baroda	M/s. Frohberg Builders Ltd, Baroda	AAACF 3162 D
47	90/Ahd/2013	2008-09	DCIT, Anand Circle, Anand	Anupam Industries Ltd., Anand	AABCA 9602Q
48	213/Ahd/2015	2010-11	ITO Wd 3(3)(5) Ahmedabad	Sonali Kalpeshkumar Patel, Ahmedabad	AAWPP1102C
49	214/Ahd/2015	2010-11	ITO Wd-3(3), Ahmedabad	Smt. Sudhaben D. Patel	AKJPP8778R
50	119/Ahd/2013	2009-10	ACIT, Vapi Circle, Vapi	Dutta Developers	AACFD0228R
51	103/Ahd/2013	2007-08	ITO, Vapi Ward-4, Nani Daman	Twina Polyplast, Nani Daman	AADFT7341L
52	26/Ahd/2013	2005-06	DCIT, Patan Circle, Patan	M/s Hasmukhram Prabhuram	AABFH6856J
53	591/Ahd/2013	2007-08	DCIT, Circle-2(4), Ahmedabad	Mangal Cotton Mills P. Ltd.	AABCM0470G
54	2760/Ahd/2013	2009-10	ITO, Wd-8(3), Ahmedabad	Rajiv Ramanlal Patel, Ahmedabad	ABBPP2578G
55	IT(SS)A 442/Ahd/2013	2007-08	ITO, Wd-8(3) Surat	Radheshyam V. Patel	AEDPP 0925Q
56	2845/Ahd/2013	1995-96	ITO, Wd-2(1), Surat	Shyamjibhai L. Thumar, Surat	AAIPT4575H
57	2730/Ahd/2013	2010-11	ITO, Wd-8(4), Ahmedabad	Zoetic Ayurvedics P. Ltd.	AAACZ1407D
58	7222/Ahd/2013	2005-06	DCIT, Bharuch Circle, Bharuch	Gujarat Fusion Glass Ltd., Bharuch	AAACG8435A
59	2719/Ahd/2013	2003-04	ITO, Wd-2(2), Baroda	Nilo Plast	AABFN5987C

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD BENCHES, AHMEDABAD**

Sr. No.	ITA No.	Asstt. Year	Name of Appellant	Name of Respondent	PAN
Annexure-1 <i>Annexure to ITA No.1753/Ahd/2015 & Others - Order dated 16.12.2015</i>					
1	2	3	4	5	6
60	2769/Ahd/2013	2009-10	ACIT, Circle-9, Surat	Surbhi Gems, Surat	AAJFS6821L
61	70/Ahd/2014	2009-10	ACIT, Circle 6, Surat	Sarla Rajkumar Verma, Surat	AICPV7936L
62	44/Ahd/2014	2009-10	ACIT, Circle-4, Surat	Rivaa Exports Ltd. Surat	AAACE8331P
63	46/Ahd/2014	2009-10	ITO, Wd-5(4), Surat	Smt. Urvashiben Bipinchandra Pashubhaiwala	ABTPP8251E
64	43/Ahd/2014	2010-11	ACIT, Circle-4, Surat	Jain Swetamber Murtipujak Sangh, Surat	AABTS2656K
65	140/Ahd/2014	2009-10	ACIT,Circle-5, Ahmedabad	M/s Rajratna Fasteners Pvt. Ltd.	AACCR7873B
66	80/Ahd/2014	2010-11	DCIT, Circle-6, Ahmedabad	M/s Flu-Tef Industries	AAFF 4911D
67	390/Ahd/2014	2007-08	ACIT, CC-2(4), Ahmedabad	Vax Housing Finance Corporation Ltd.	AABCV 4001G
68	391/Ahd/2014	2008-09	ACIT,CC-2(4), Ahmedabad	Vax Housing Finance Corporation Ltd.	AABCV 4001G
69	392/Ahd/2014	2006-07	ACIT, Anand Circle, Anand	Emtici Engineering Ltd.	AAACF4642F
70	82/Ahd/2014	2010-11	DCIT, Circle-8, Ahmedabad	SCI International Securities Ltd.	AAGCS2303F
71	2916/Ahd/2013	2011-12	DCIT CC-2(1), Ahmedabad	Sanjay Kantibhai Savalia, Ahmedabad	ACWPS 4720K
72	IT(SS)A 453/Ahd/2013	2010-11	DCIT, CC-2(1), Ahmedabad	Sanjay Kantibhai Savalia, Ahmedabad	ACWPS 4720K
73	111/Ahd/2015	2007-08	ITO,Wd-7(1)(4), Ahmedabad	Jaydeep Mafatlal Patel	AOEPP2045N
74	88/Ahd/2015	2011-12	ITO Ward-2, Anand	Ode Nagrik Credit Co-op. Society Ltd.	AAATT4181D
75	432/Ahd/2013	2008-09	ITO, SK Wd-1,Himatnagar	Subhashchandra Manilal Shah	ABEFS 9242B
76	2789/Ahd/2013	2009-10	DCIT,Circle-1, Ahmedabad	Anil Nutrients Ltd., Ahmedabad	AAGCS5565F
77	1906/Ahd/2013	2009-10	DCIT, Circle-8, Ahmedabad.	Shital Industries P. Ltd.	AACCS7415G
78	2982/Ahd/2013	2010-11	DCIT Circle-4 Ahmedabad	Manish P. Kiri, Ahmedabad	AAACM9909R

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD BENCHES, AHMEDABAD**

Sr. No.	ITA No.	Asstt. Year	Name of Appellant	Name of Respondent	PAN
Annexure-1 <i>Annexure to ITA No.1753/Ahd/2015 & Others - Order dated 16.12.2015</i>					
1	2	3	4	5	6
79	3078/Ahd/2013	2009-10	ACIT Anand Circle, Anand	S. K. Finance & Investment Co. Anand	AAJFS2689A
80	2985/Ahd/2013	2009-10	DCIT (OSD)-1Cir-4 Ahmedabad	Jasubhai Jewellers Pvt. Ltd. Ahmedabad	AABCC8395G
81	3092/Ahd/2013	2010-11	ITO,Wd-8(4), Ahmedabad	Veronica Construction P.Ltd.	AABCV 3849G
82	3132/Ahd/2013	2007-08	ITO Wd 8(3), Ahmedabad	Shivalik Buildwell P.Ltd., Ahmedabad	AABCP1802H
83	3047/Ahd/2013	2011-12	ITO (Intl.Taxn)-II, Ahmedabad	Akrosh Consultants P. Ltd.,Ahmedabad	AABCA2593E
84	3038/Ahd/2013	2009-10	ACIT (OSD) Cir-10, Ahmedabad	Virendra A. Patel, Ahmedabad	AAVPP8848A
85	2920/Ahd/2013	2005-06	DCIT, Bharuch Circle, Bharuch	Harishbhai Madhabhai Patel, Panoli	ABEPP 8746K
86	2919/Ahd/2013	2009-10	ITO, Wd 2(1), Baroda	Bhagwatiben P. Rai, Baroda	ACLPR9567N
87	IT(SS)A 454/Ahd/2013	2010-11	DCIT, CC-2(1), Ahmedabad	Paresh Nanubhai Gajera, Ahmedabad	ABNPG 1713A
88	142/Ahd/2015	2006-07	ITO, Wd-2(2)(1), Ahmedabad	Apex Dyes & Intermediates, Ahmedabad	AADFA 2959F
89	272/Ahd/2015	2010-11	ITO, SK Wd-2, Himatnagar	Nrupansh A. Patel	AOCP 8575P
90	89/Ahd/2015	2010-11	DCIT, Anand Circle, Anand	Rotomotive Powerdrives India Ltd.	AADCR3368J
91	96/Ahd/2015	2011-12	ITO Wd-2(1)(3), Baroda	Sameer E-Clipse (Products) P. Ltd.,Baroda	AAGCS 7973R
92	1951/Ahd/2014 &	2011-12	ACIT, CC-1, Baroda	Shri Rajesh M. Vachhani	AAVPV7650C
93	2669/Ahd/2014 &	2009-10	ITO, Ward-2(2), Baroda	Shri Pranbhai Lavjibhai Chhaniara	ABEPC7175M
94	1942/Ahd/2014	2005-06	ITO, Ward-1(4), Surat	M/s. Priyank Cords and Tassels P. Ltd.	AACCP6896L
95	1943/Ahd/2014	2006-07	ITO, Ward-1(4), Surat	M/s. Priyank Cords and Tassels P. Ltd.	AACCP6896L
96	ITA No. 170/Ahd/2014	2006-07	Dy.CIT, Circle-1, Ahmedabad	M/s. Astral Poytechnik Pvt. Ltd.	AABCA2951N

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD BENCHES, AHMEDABAD**

Sr. No.	ITA No.	Asstt. Year	Name of Appellant	Name of Respondent	PAN
Annexure-1 <i>Annexure to ITA No.1753/Ahd/2015 & Others - Order dated 16.12.2015</i>					
1	2	3	4	5	6
97	ITA No. 272/Ahd/2014	2010-2011	ITO, Ward-5(1),Baroda	Shree Kashi Vishwanath Mahadev Mandir	AABTS2216F
98	ITA No. 160/Ahd/2014	2008-09	ACIT, Circle-2, Surat	M/s. Aim Communications	AALFA0629E
99	ITA No. 156/Ahd/2014	2006-07	ITO, Ward-2(2), Surat	Smt. Gitaben N. Kapadia	AAUPK4396H
100	ITA No. 240/Ahd/2014	2005-06	ITO., Ward-1(2), Ahmedabad	Bhumi Impex Pvt. Ltd.	AAACB7831P
101	ITA NO. 158/Ahd/2014	2009-10	ITO, Ward-2(4), Surat	Shri Rajeshkumar P. Jariwala	AHPPJ6097C
102	ITA NO. 134/Ahd/2014	2009-10	ITO, Ward-6(2), Ahmedabad	Shri Kesharbhaji Manjibhai Jesani	AAKPJ6446R
103	ITA NO. 164/Ahd/2014	2008-09	ACIT, Circle-II, Ahmedabacd	Shri Pankaj Khumchand Jain	AAQPJ7861C
104	IT(SS)A 42/Ahd/14	2003-04	ITO., Ward-2(2), Surat	Shri Amit N. Kapadia	AKDPK2449J
105	ITA No. 155/Ahd/2014	2006-07	ITO., Ward-2(2), Suat	Shri Amit N. Kapadia	AKDPK2449J
106	IT(SS)A No. 46/Ahd/14	2006-07	ITO Ward-7(3), Ahmedabad	Kamlesh Somabhai Prajapati	ABVPP8911B
107	ITA NO. 206/Ahd/2014	2009-10	ACIT(OSD), Range-1, Ahd.	M/s. C.Doctor India Pvt. Ltd.	AAACI3673A
108	ITA No. 101/Ahd/2014	2006-07	Dy. CIT, Circle-4, Ahmedabad	Frontline Corporation Ltd.	AAACE2403M
109	ITA No. 154/Ahd/2014	2006-07	ITO, Ward-2(2), Surat	Mrs. Premilaben A Jariwala	AALPJ 9580F
110	IT(SS)A NO. 47/Ahd/14	2006-07	ITO, Ward-7(3), Ahd.	Nisha Pankaj Prajapati	ANJPP8848F
111	834/Ahd/2015	2010-11	ACIT, Vapi Circle, Vapi	M/s. Alidhara Texspin Engineers	AAIFA2434N
112	2581/Ahd/2015	2008-09	DCIT, Circle 3(3), Surat	Shri Jayesh Rameshchandra Gandhi	ABKPG0796Q
113	2580/Ahd/2015	2011-12	ACIT, Circle 1(1)(1), Surat	Shri Marugan Muttaiah Madasamy	AAMP6642E
114	2579/Ahd/2015	2011-12	ACIT, Circle 1(1)(1), Surat	M/s. Empire Motors Pvt. Ltd.	AAACE5123F
115	2577/Ahd/2015	2011-12	ITO, Ward2(2)(4), Surat	M/s. Siddhi Vinayak Estate	ABLFS9456L
116	2422/Ahd/2015	2009-10	DCIT, Circle-2(1)(1), Ahmedabad	M/s. GSP Crop Science Pvt. Ltd.	AAACG7984Q
117	2470/Ahd/2015	2012-13	ITO, Ward-1, Mehsana	Shri Bharat Abherajbhai Chaudhary	ADDPC6609H
118	2471/Ahd/2015	2012-13	ITO, Ward-1, Mehsana	Shri Gunavant Bhogilal Patel	AGWPP5715F
119	3152/Ahd/2015	2012-13	DCIT, Circle-3(1)(2), Ahmedabad	M/s. RBZ Jewellers Pvt. Ltd.	AADCR9484R

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD BENCHES, AHMEDABAD**

Sr. No.	ITA No.	Asstt. Year	Name of Appellant	Name of Respondent	PAN
Annexure-1 <i>Annexure to ITA No.1753/Ahd/2015 & Others - Order dated 16.12.2015</i>					
1	2	3	4	5	6
120	3243/Ahd/2015	2010-11	ITO, Ward-1, Palanpur	M/s. Patel Jethalal & Parshottamdas & Co.	AAEFP3218M
121	2295/Ahd/2015	2011-12	ITO, Ward-4, Gandhinagar	Sonic Technology (India) INC	AARFS3913K
122	2306/Ahd/2015	2011-12	ITO, Ward 3(2)(6), Ahmedabad (New) & ITO Ward 6(4), Ahmedabad (Old)	M/s. Arpan Aromatics	AALFA3875G
123	2459/Ahd/2015	2008-09	DCIT, Circle-4(1)(1), Ahmedabad	Usha Compressors Pvt. Ltd.	AAACU3349R
124	2252/Ahd/2015	2008-09	ACIT, Anand Circle, Anand	Emtici Engineering Ltd.	AAACE4642F
125	2253/Ahd/2015	2009-10	ACIT, Anand Circle, Anand	Emtici Engineering Ltd.	AAACE4642F
126	2154/Ahd/2013	2008-09	ITO, Wd 1(2), Ahmedabad	Bara Machines Pvt. Ltd.	AABCB 8696F
127	2194/Ahd/2013	2006-07	ACIT, Circle 5, Ahmedabad	Ravjibhai M. Patel	ACMPP1986G
128	2193/Ahd/2013	2009-10	ACIT, Circle-5, Ahmedabad	Pearl Stockholding P. Ltd.	AAECP0788K
129	2192/Ahd/2013	2006-07	ACIT, Circle-5, Ahmedabad	Omkar Textile Mills P. Ltd.	AAACO2424M
130	2181/Ahd/2013	2008-09	DCIT (OSD) Range-1, Ahmedabad	Bhagwati Sperocast Pvt. Ltd.	AABCB 7709G
131	1844/Ahd/2013	2009-10	ITO, Wd-5(4), Surat	Sushil Meghraj Kewlani	ATTPK7820M
132	1850/Ahd/2013	2004-05	ACIT, Circle6, Surat	Heenaben Hitendrabhai Nanavati	AAMPN 4781F
133	2131/Ahd/2013	2007-08	ACIT, Cir-3, Surat	Boney Niranjnabhai Desai	ACYPD 8194Q
134	2132/Ahd/2013	2006-07	ACIT, Cir-3, Surat	Shruta Krishnakant Patel	ABOPJ 2393J
135	2133/Ahd/2013	2006-07	ACIT, Cir-3, Surat	Smt. Sushilaben H. Jariwala	ABOPJ 2393J
136	2137/Ahd/2013	2006-07	ITO, Ward-2(6), Baroda	Tejas Dilipbhai Chokshi	ACWPC 3216A
137	2310/Ahd/2013	2004-05	ITO, Ward 9(2), Surat	Jayantibhai V. Lakhani	AADPL 3843P
138	2278/Ahd/2013	2009-10	ITO, Ward 5(2), Baroda	Nisha Deepak Popat	ADFPP 0267L
139	2314/Ahd/2013	2008-09	ACIT, Circle 11, Ahmedabad	Falgun Shirishchandra Sheth	AFBPS 1534H
140	ITA No. 223/Ahd/14	2005-06	ITO, Ward-2(4), Ahmedabad	C.J. Shah & Company	AABFC-0912E

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD BENCHES, AHMEDABAD**

Sr. No.	ITA No.	Asstt. Year	Name of Appellant	Name of Respondent	PAN
Annexure-1					
<i>Annexure to ITA No.1753/Ahd/2015 & Others - Order dated 16.12.2015</i>					
1	2	3	4	5	6
141	ITA No. 397/Ahd/14	2010-2011	DyCIT, Circle-8, Ahmedabad	Sharda Alloys Pvt. Ltd.	AACCS6833Q
142	ITA No. 428/Ahd/14	2009-2010	D.C.I.T., Circle-1, Ahmedabad	M/s. Alps Chemicals Pvt. Ltd.	AAACA9523B
143	ITA No. 423/Ahd/14	2008-09	D.C.I.T., (OSD)-1, Cir-4, Ahd	Kitchen Express Overseas Ltd.	AADCK1847R
144	ITA NO. 414/Ahd/14	2006-07	DCIT, (OSD) Cir-4, Ahmedabad	Shri Jayeshkumar Talkshibhai	ABHPK7979G
145	ITANo. 356/Ahd/14	2009-10	ITO,Ward-2(2), Surat	Smt.Dhulidevi S Rathod	AAWPR 6054K
146	ITA No. 354/Ahd/14	2009-10	DCIT, Mehsana Circle, Mehsana	M/s. Gujarat Spices & Oil Seeds Ltd.	AAAAG2116L
147	ITA NO. 2780/Ahd/13	2009-10	DCIT, Circle-3, Ahmedabad	M/s. A to Z Broking Services Pvt. Ltd.	AAACG7693J
148	ITA Nos. 2873/Ahd/13	2009-10	I.T.O., Ward-3 (4), Baroda	Anklav Mercantile Co-Op. Credit society Ltd.	AAAAT2888A
149	ITA No. 2875/Ahd/13	2009-10	ITO,Ward-3(4),Baroda	Anklav Taluka Primary Teacher Co-op Credit soc.	AAAA3099A
150	ITA No. 2874/Ahd/13	2009-10	ITO, Ward-3(4), Baroda	The Borsad Taluka Primary Teacher Co. Soc.	AAAAB1508K
151	ITA No. 2922/Ahd/13	2010-2011	Dy.CIT, Bharuch, Circle,Bharuch	M/s. Mukesh Narbheram Shroff	AADFM1215E
152	ITA No. 2934/Ahd/13	2009-10	ITO, Ward-3(1), Baroda	Shri Bhupendra Kanthibhai Rawal	AAQPT6390Q
153	ITA No. 2933/Ahd/13	2009-10	ITO, Ward-4(2),Ahmedabad	Karnavati Infrastructure Pvt. Ltd.	AAACK4583D
154	ITA No. 3066/Ahd/13	2009-10	Asst. CIT,(OSD),Range-1,Ahd	M/s.D.P. Reality Pvt. Ltd.	AADCD0145M
155	ITA No. 2996/Ahd/13	2008-09	ITO, Ward-7(2), Ahmedabad	Shri Nrupesh Sadhubhai Amin	AHEPA8372L
156	ITA NO. 2994/Ahd/13	2009-10	ITO, Ward-4(3), Ahmedabad	Shri Tushar Parmar	AABCE3782B
157	ITA No. 3002/Ahd/13	2006-07	Dy.CIT(OSD)-1, Circle-4, Ahd	J.H.Kharawala Pvt. Ltd.	AAACJ5528P
158	ITA No. 2876/Ahd/13	2009-10	ITO, Ward-3(4), Baroda	Kavita Co-op. Credit Society Ltd.	AAAAT3366P
159	ITA No. 491/Ahd/2015	2011-12	Dy.CIT, Circle-4(1)(1), Ahmedabad	Sampat Aluminium Pvt. Ltd.	AAECS3524Q
160	ITA No. 533/Ahd/15	2008-09	Dy.CIT, Circle-2(1)(2), Ahmedabad	M/s. M.S. Khurana Engineering Ltd.	AABCM4514F

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD BENCHES, AHMEDABAD**

Sr. No.	ITA No.	Asstt. Year	Name of Appellant	Name of Respondent	PAN
Annexure-1					
<i>Annexure to ITA No.1753/Ahd/2015 & Others - Order dated 16.12.2015</i>					
1	2	3	4	5	6
161	ITA No. 715/Ahd/15	2005-06	ITO, Silvassa, ward, Silvassa	Shri Nawagish S. Chawadala	ABNPC6034G
162	ITA No. 732/Ahd/15	2009-2010	ITO, Ward-7, Vapi	Shri Prakash F. Singh	ANSPS4835N
163	ITA No. 733/A/2015	2009-10	ITO, Ward-7, Vapi	Smt. Purnima Sunil Agarwal	AAVPA0055E
164	ITA No. 743/Ahd/15	2010-11	DCIT, Circle-1(2), Baroda	Shri Dharmendra R. Waghela	AAHPY2633D
165	ITA NO. 731/Ahd/15	2008-09	ITO, Ward-1(2)(5), Baroda	Smt. Ranjanben D. Patel	ABJPP8550G
166	ITA No. 488/Ahd/15	2011-12	Dy.CIT, Circle-3(1)(2),Ahd.	M/s. Oracle Granito Ltd.	AAACO6238P
167	ITA NO. 792/Ahd/15	2011-12	DCIT, Circle-3(2), Ahmedabad	Shri Suleman Kalubhai Desai	ADWPD8624N
168	ITA No. 2951/Ahd/2013	2009-2010	ACIT, Circle-2(2), Baroda	M/s. Roayl Infrastrucutre	AAJFR 6261R
169	ITA No.2943/Ahd/2013	2009-2010	ITO, Ward-3(1), Surat	Shri Sunil Narendralal Jariwala	AAYPJ7355B
170	ITA No. 2952/Ahd/2013	2009-2010	ITO, Ward-2(4), Baroda	M/s. Bhoomi Construction	AADFB8369A
171	ITA No. 2954/Ahd/2013	2009-2010	ITO, Ward-8(2), Surat	Shri Kalubhai Himmatbhai Balar	ABLPP5639A
172	ITA No. 2977/Ahd/2013	2010-2011	Dy.CIT,Circle-4, Ahmedabad	Hitachi Hi-Rel Electronics Limited	AAACH3875M
173	ITA No. 3107/Ahd/2013	2009-2010	ACIT (OSD) Circle-10, Ahmedabad	M/s. Xplora Design Skool	AAAFX0111D
174	ITA No. 2963/Ahd/2013	2009-2010	ITO,S.K. Ward-3, Sabarkantha	Shri Sureshbhai P. Patel	ACKPK 8268L
175	ITA No. 2978/Ahd/2013	2008-09	ITO, Ward-4(4), Ahmedabad	Profex Resources Ltd.	AABCM0498C
176	ITA No. 241/Ahd/2014	2006-07	ITO, Ward-11(1), Ahmedabad	Shri Maharshee M. Munshaw	ACBPM7570J
177	ITA No. 280/Ahd/2014	1999-2000	ITO, Ward-9(2), Ahmedabad	ShriJayantibhai C Patel (HUF)	AAAHJ7779P
178	ITA No. 219/Ahd/2014	2008-09	The DCIT, C.C-1, Surat	M/s. Evergreen Industries Pvt. Ltd.	AAACE5088R
179	ITA No. 403/Ahd/2014	2007-08	DCIT, Circle-3, Ahmedabad	A toZ Broking Services Pvt. Ltd.	AAACG 7693J
180	IT(SS) No. 93/Ahd/2014	2010-2011	ACIT, C.C-3, Surat	Shri Iqbal Abbas Shaikh	BCRPS7387R
181	IT(SS) No. 58/Ahd/14	2007-08	ITO., Ward-8(4), Surat	Shri Vinubhai Vithalbhai Navadia	ABAPN5068J
182	2364/Ahd/2015	2009-10	DCIT, Circle-(2), Ahmedabad	Smt. Roopam Rajeevkumar Maradia, Ahmedabad	ADKPM 6878 M

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD BENCHES, AHMEDABAD**

Sr. No.	ITA No.	Asstt. Year	Name of Appellant	Name of Respondent	PAN
Annexure-1 <i>Annexure to ITA No.1753/Ahd/2015 & Others - Order dated 16.12.2015</i>					
1	2	3	4	5	6
183	2162/Ahd/2015	2009-10	ITO, Ward-4(2)(1), Ahmedabad	Shri Divyang Rameshchandra Patel, Ahmedabad	AHNPP 0577 H
184	2260/Ahd/2015	2005-06	ITO, Ward-5, Anand	M/s. Vaibhav Construction, Anand	AABFV 4757 C
185	2067/Ahd/2015	2008-09	DCIT, Circle 1(2), Baroda	M/s. Plasticemix Industries, Baroda	AABFP 8519 L
186	2163/Ahd/2015	2008-09	ITO, Ward 4(2)(2), Ahmedabad	Shri Jayantibhai B Patel HUF, Ahmedabad	AADHP 8357 G
187	IT(SS)A No.196/Ahd/2015	2003-04	DCIT, Circle-1(2), Baroda	Dr. Bharat S. Mody, Baroda	ACGPM 5950 M
188	IT(SS)A No.197/Ahd/2015	2004-05	DCIT, Circle-1(2), Baroda	Dr. Bharat S. Mody, Baroda	ACGPM 5950 M
189	2069/Ahd/2015	2010-11	ITO, Ward-1(2)(3), Vadodara	Shri Jabu Mammen Kanicharil, Baroda	AIRPK 7960 Q
190	1746/Ahd/2015	2011-12	ACIT, CC-3, Surat	Dr. Shailesh D. Parikh, Surat	ABTPP 6926 A
191	879/Ahd/2011	2009-10	DCIT, Circle-3(3), Ahmedabad	BNS Family Trust, Ahmedabad	AABTB 3061 F
192	885/Ahd/2015	2011-12	DCIT, Circle 2(1)(2), Ahmedabad	M/s. Kalthia Engineering & Construcion Ltd, Ahmedabad	AAACK 8944 N
193	848/Ahd/2015	2011-12	ACIT, Circle-5(2), Ahmedabad	Shri Gokaldas Popatbhai Patel, Ahmedabad	ACKPP 9436 H
194	837/Ahd/2015	2011-12	ITO, SK Ward-1, Himatnagar	M/s. Mehta Pulses Ltd, Ganeshpur	AABCM 0739 Q
195	1339/Ahd/2015	2004-05	ITO, Ward-2, Navsari	Dhirubhai Kanjibhai Patel-HUF, Navsari	AAEHD 5625 A
196	1414/Ahd/2015	2010-11	ITO, SK Ward-1, Himatnagar	Rajesh Navjibhai Gameti, Bhiloda	ABNPG 2137 Q
197	1985/Ahd/2014	2009-10	ITO, Ward-2(4), Baroda	Sri Mahendra D Patel	AEKPP0639L
198	1947/Ahd/2014	2010-11	ACIT, Circle-4, Baroda	Smt. Hemlataben Mahesh Shah	AFVPS3197L
199	IT(SS) A No.09/Ahd/2015	2005-06	ITO, Ward 3(3)(5), Ahmedabad	Shri Vishal V. Agarwal	AEQPA7393L
200	120/Ahd/2015	2011-12	ITO, Ward-4(1)(1), Ahmedabad	Sahajanand Laser Technology Ltd.	AAGCS1983B

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD BENCHES, AHMEDABAD**

Sr. No.	ITA No.	Asstt. Year	Name of Appellant	Name of Respondent	PAN
Annexure-1 <i>Annexure to ITA No.1753/Ahd/2015 & Others - Order dated 16.12.2015</i>					
1	2	3	4	5	6
201	362/Ahd/2015	2005-06	DCIT, Circle 3(1)(2), Ahmedabad	M/s. Rushil Decor Ltd.	AABCR3005N
202	363/Ahd/2015	2006-07	DCIT, Circle 3(1)(2), Ahmedabad	M/s. Rushil Decor Ltd.	AABCR3005N
203	360/Ahd/2015	2010-11	ITO, Ward 2(1)(1), Surat	M/s. Ramdoot Fibres Pvt. Ltd.	AABCR1143H
204	IT(SS)A No.22/Ahd/2015	2007-08	ITO, Ward 3(3)(1), Ahmedabad	Ashok Ishwarbhai Prajapati	AKMPP7526J
205	IT(SS)A No.23/Ahd/2015	2008-09	ITO, Ward 3(3)(1), Ahmedabad	Ashok Ishwarbhai Prajapati	AKMPP7526J
206	204/Ahd/2015	2010-11	ITO, Ward 3(3)(4), Ahmedabad	Smt. Purvi Nileshbhai Patel	AGYPP7763R
207	1001/Ahd/2015	2010-11	ITO, Silvassa Ward, Silvassa	M/s. Om Shri Sai Industries	AABF05075E
208	993/Ahd/2015	2011-12	DCIT, Circle-2(1)(1), Ahmedabad	M/s. Gujarat State Financial Services Ltd.	AAACG5581B
209	867/Ahd/2015	2005-06	ITO, Ward-1(3)(5), Surat	Sheetal Anup Agarwal	AANPT7272L
210	ITA No. 2961/Ahd/2013	2009-2010	I.T.O, S.K. Ward-3, Sabarkantha	Shri Mayureshkumar Dineshbhai Patel	ATHPP 6872
211	ITA No. 2972/Ahd/2013	2009-2010	ITO, Ward-10(2), Ahmedabad	Kum. Dipal Pravinkumar Shah	BFWPS 4243B
212	ITA No. 2962/Ahd/13	2009-2010	ITO, S.K. Ward-3, Sabarkantha	Ankitkumar Dineshbhai Patel	ATHPP6878K
213	ITA No. 234/Ahd/14	2009-2010	ITO, Ward-8(2), Ahmedabad	Shri Alap Somabhai Patel	AETPP8910M
214	ITA No. 3051/Ahd/13	2010-2011	ITO., Ward-9(4), Ahmedabad	M/s. Nabros,	AADFN4806C
215	ITA No. 789/Ahd/2015	2008-09	ITO., Ward-3(2)(6), Ahmedabad	Shri Anandkumar L. Diwakar	ADPPD9918A
216	ITA NO. 1187/Ahd/15	2011-12	ITO, Ward1(3)(3), Ahmedabad	M/s. Kunvarji Finstock P. Ltd.	AAACK8760E
217	ITA No. 1028/Ahd/15	2005-06	ITO, Ward-3(1)(1), Ahmedabad	N. Mohanlal Rail Track P. Ltd.	AAACN1838Q
218	ITA No. 938/Ahd/15	2010-11	DCIT, Circle-1(1)(1), Vadodara	M/s. Aditya Forge Limited	AABCA7948P
219	IT(SS)A No.278/Ahd/2014	2010-11	ACIT, CC-1, Baroda	Shri Ashok Arjandas Makhijani	AETPP5083K
220	1952/Ahd/2014	2011-12	ACIT, CC-1, Baroda	Shri Ashok Arjandas Makhijani	AETPP5083K
221	IT(SS)A No.279/Ahd/2014	2010-11	ACIT, CC-1, Baroda	Shri Nikhil Narayandas Parikh	AEIPP4125M
222	IT(SS)A No.280/Ahd/2014	2011-12	ACIT, CC-1, Baroda	Shri Nikhil Narayandas Parikh	AEIPP4125M

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD BENCHES, AHMEDABAD**

Sr. No.	ITA No.	Asstt. Year	Name of Appellant	Name of Respondent	PAN
Annexure-1					
<i>Annexure to ITA No.1753/Ahd/2015 & Others - Order dated 16.12.2015</i>					
1	2	3	4	5	6
223	325/Ahd/2015	2009-10	ITO, Ward 1(5), Bharuch	Shri Mahendra R Patel	ADTPP1495J
224	326/Ahd/2015	2011-12	ACIT, Circle-2, Bharuch	M/s. Suyog Dyechemie Pvt. Ltd.	AACCS6278F
225	875/Ahd/2015	2007-08	ITO, Ward 2(1)(3), Baroda	Baldaou Agriculture and Plantation Pvt. Ltd.	AABCB2571K
226	2823/Ahd/2014	2007-08	ITO, Ward 9(2), Ahmedabad	M/s. Backbone Projects Ltd.	AAHFB9131E
227	2825/Ahd/2014	2011-12	ITO, Ward 9(2), Ahmedabad	M/s. JMC PPPL (JV)	AAAAJ4868L
228	2824/Ahd/2014	2009-10	ITO, Ward 9(2), Ahmedabad	M/s. Agarwal Khurana (JV)	AAAAA8372Q
229	2809/Ahd/2014	2010-11	ITO, Ward 2, Anand	The Karamsad Nagrik Co.op. Credit Society Ltd.	AAAAT4728K
230	2012/Ahd/2014	2007-08	ITO, Ward 4, Bharuch	M/s. Heavy Metals & Tubes Ltd.	AABFH1618Q
231	2167/Ahd/2014	2010-11	ITO, Ward - 2(2), Bhavnagar	Shri Yogesh B Parikh	ACMPP1286H
232	2173/Ahd/2014	2009-10	ITO, Ward-4, Bharuch	Shri Ujjavalkumar Bansidhar Thakkar	ABGPT1978D
233	1981/Ahd/2014	2005-06	ACIT, Circle-3, Baroda	Shri Jashbhai Pujabhai Patel	AGFPP0695M
234	2091/Ahd/2014	2011-12	ACIT, Central Circle-1, Surat	Shri Vinodkumar Pranshankar Joshi, Deesa	ACCPJ 5872 B
235	IT(SS) A No.293/Ahd/2014	2003-04	DCIT, Circle-6, Surat	Shri Mahesh Jariwala, Surat	AAEHS 3921 E
236	2053/Ahd/2014	2010-11	DCIT (TDS-Circle), Ahmedabad	M/s. Sterling Addlife India Ltd, Ahmedabad	AADCA 0897 M
237	2054/Ahd/2014	2011-12	DCIT (TDS-Circle), Ahmedabad	M/s. Sterling Addlife India Ltd, Ahmedabad	AADCA 0897 M
238	2055/Ahd/2014	2012-13	DCIT (TDS-Circle), Ahmedabad	M/s. Sterling Addlife India Ltd, Ahmedabad	AADCA 0897 M
239	1895/Ahd/2014	2007-08	ITO, Ward-9(2), Ahmedabad	M/s. M.B. Shyani & Co., Ahmedabad	AACFM 4772 D
240	IT(SS)A No.294/Ahd/2014	2003-04	ACIT, Circle-4, Surat	M/s. Bhagwatiben Jariwala, Surat	AAQPJ 7178 L
241	IT(SS)A No.292/Ahd/2014	2003-04	ACIT, Circle-4, Surat	Shri Mahesh S. Jariwala, Surat	ABWPJ 1843 M

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD BENCHES, AHMEDABAD**

Sr. No.	ITA No.	Asstt. Year	Name of Appellant	Name of Respondent	PAN
Annexure-1 <i>Annexure to ITA No.1753/Ahd/2015 & Others - Order dated 16.12.2015</i>					
1	2	3	4	5	6
242	2452/Ahd/2014	2006-07	ITO, Ward-2(3), Surat	M/s. Rajkumar Begari-HUF, Surat	AAKHR 0218 P
243	2393/Ahd/2014	2009-10	ACIT, Ahmedabad Circle-1	M/s. Bluecoat Pvt Ltd, Ahmedabad	AAACB 7703 N
244	853/Ahd/2015	2004-05	DCIT, Circle-1(1)(2), Ahmedabad	Ahmedabad Steel Craft Ltd, Ahmedabad	AACCA 3036 B
245	1307/Ahd/2015	2010-11	DCIT (OSD), Range-1, Ahmedabad	M/s. Doongursee Salt Works Pvt Ltd, Ahmedabad	AAACD 7486 L
246	972/Ahd/2015	2011-12	DCIT (Exm), Circle-1, Ahmedabad	Menaba Charitable Trust, Ahmedabad	AAATM 2171 N
247	2458/Ahd/2015	2011-12	DCIT, Circle-4(1)(1), Ahmedabad	Shree Rama Multi Tech Ltd.	AAJCS1563N
248	3166/Ahd/2015	2012-13	DCIT, Circle-1(1)(1), Vadodara	Canton Laboratories Pvt. Ltd.	AACCC5453A
249	3171/Ahd/2015	2009-10	ITO, Ward-1(3)(5), Ahmedabad	Shahina Munir Ranginwala	ABVPR6027Q
250	3172/Ahd/2015	2010-11	ITO, Ward-3(2)(9), Ahmedabad	Shri Prarinkumar Parshottamdas Pitroda	ACNPP1772F
251	2742/Ahd/2015	2012-13	ACIT, Circle 2(1)(2), Ahmedabad	M/s. Lalbhai Industries Pvt. Ltd.	AADCA0917C
252	2738/Ahd/2015	2001-02	ACIT, Circle 1(1)(2), Vadodara	M/s. E-com Enable Pvt. Ltd.	AAACE8567D
253	2838/Ahd/2015	2012-13	ACIT, Circle 2(1)(1), Baroda	Southern India Bidi Works P. Ltd.	AACCS9802M
254	2796/Ahd/2015	2011-12	DCIT, Circle 1(1)(1), Ahmedabad	M/s. Anil Mines & Minerals Ltd.	AAECA7865L
255	2601/Ahd/2015	2012-13	ACIT, Mehsana Circle, Mehsana	B. Patel Infrastructure Pvt. Ltd.	AAACB8590K
256	2594/Ahd/2015	2011-12	ACIT, Circle-4(2), Ahmedabad	Tulsiram Khanchand Tekwani	AAKPT5885A
257	2712/Ahd/2015	2010-11	ITO, Ward 1(3)(3), Ahmedabad	Smt. Muktaben N. Sanghvi	AAACK8760E
258	3082/Ahd/2015	2010-11	DCIT, Circle 4(1)(1), Ahmedabad	M/s. Sanghi Infrastructure Ltd.	AALCS2163A
259	3086/Ahd/2015	2012-13	ITO, Ward 2(1)(4), Ahmedabad	Monarch Infraparks Pvt. Ltd.	AAGCM0013N
260	3088/Ahd/2015	2012-13	DCIT (Exemptions), Circle-1, Ahmedabad	Blind People's Association	AAAAB0440L

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD BENCHES, AHMEDABAD**

Sr. No.	ITA No.	Asstt. Year	Name of Appellant	Name of Respondent	PAN
Annexure-1 <i>Annexure to ITA No.1753/Ahd/2015 & Others - Order dated 16.12.2015</i>					
1	2	3	4	5	6
261	2373/Ahd/2013	2009-10	ITO, Sabarkantha Ward-4, Modasa	Vinodbai Ravjibhai Gajera	ACBPG5465A
262	2613/Ahd/2013	2008-09	DCIT, TDS Circle, Baroda	Eimco elecon (India) Ltd.	BRDEO 0193E
263	2612/ahd/2013	2008-09	DCIT, TDS Circle, Baroda	Prayas Engineering Ltd.	BRDPO 1281A
264	2407/Ahd/2013	2007-08	ACIT, Circle-5, Surat	Shri Vasantlal amratlal Doriwala	ACCPD6390C
265	IT(SS)A 422/Ahd/2013	2004-05	DCIT, CC-2(2), Ahmedabad	Shantaben Govindbhai Dalwadi	AFAPD5235M
266	2409/Ahd/2013	2008-09	ITO, Wd-4(1), Ahmedabad	Enrich Industries Ltd.	AAACE 4174E
267	2462/Ahd/2013	2009-10	DCIT (OSD) Circle-8, Ahmedabad	Trio Elevators Co.(India) Ltd.	aacct 4923E
268	2672/Ahd/2013	2008-09	DCIT (TDS) Baroda	Dahej Harbour & Infrastructure Ltd.	BRDDO 4484B
269	2245/Ahd/2013	2010-11	ITO Ward-3, Nadiad	Balasinor Road transport Co.	AAAAB5121G
270	2346/Ahd/2013	2004-05	ACIT, Cir-2, Surat	Abhishek Exports, Surat	AAEFA8406E
271	2342/Ahd/2013	2007-08	ACIT, Cir-1, Surat	M/s Ford Estate Pvt. Ltd.	AAACF7989C
272	2246/Ahd/2013	2010-11	ITO, Ward 3, Nadiad	Balasinor Vikas Co-op. Credit soc.Ltd.	AAAAB4748H
273	IT(SS)A 374/Ahd/2013	2009-10	ACIT, CC-1 Baroda	Smt. Madhuben D. Patel	ACQPP7751B
274	2402/Ahd/2013	2010-11	DCIT, Cir-4, Ahmedabad	Gujarat State Financial Services Ltd.	AAACG5581B

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD BENCHES, AHMEDABAD**

Sr. No.	ITA No.	Asstt. Year	Name of Appellant	Name of Respondent	PAN
Annexure-1 <i>Annexure to ITA No.1753/Ahd/2015 & Others - Order dated 16.12.2015</i>					
1	2	3	4	5	6
275	1682/Ahd/2013	2006-07	ACIT, Vapi Circle, Vapi	Omnibus Industrial Deveopment Corporation	AAACO 3361K
276	1679/Ahd/2013	2005-06	DCIT circle-4, Ahmedabad	G S EC Limited	AAACG 7985R
277	1982/Ahd/2013	2007-08	ACIT, Circle-1, surat	Alidhara Textool Engineers P. Ltd.	AAACD8469M
278	2056/Ahd/2013	2010-11	ACIT, Circle-1, Baroda	Smt. Lomharshini A. Patel	AGCPK 1023H
279	2060/Ahd/2013	2010-11	ACIT, Circle-1, Baroda	Amit G. Patel	ACQPP7377M
280	2065/Ahd/2013	2010-11	ACIT, Circle-1, Baroda	Smt. Pragnaben K. Patel	AETPP 5083K
281	2064/Ahd/2013	2010-11	ACIT, Circle-1, Baroda	Smt. Harshaben A. Patel	ADMPP 9514B
282	IT(SS)A 314/Ahd/2013	2009-10	ACIT, Circle-1, Baroda	Smt. Manisha P. Patel	AFSPP 1929A
283	2063/Ahd/2013	2010-11	ACIT, Circle-1, Baroda	Shri Arvind G. Patel	ACQPP 7378E
284	IT(SS)A 315/Ahd/2013	2009-10	ACIT, Circle-1, Baroda	Shri Arvind G. Patel	ACQPP 7378E
285	2090/Ahd/2014	2011-12	ACIT, Central Circle-2, Surat	Shri Jigar Shashikant Shah, Surat	AMBPS 4012 P
286	2085/Ahd/2014	2010-11	ACIT, Circle-3, Surat	M/s. Kinsum Industreis, Surat	AACFK 9620 L
287	3064/Ahd/2014	2011-12	DCIT, Circle-3(3), Ahmedabad	Shri Tushar Amidhar Majumudar, Ahmedabad	AFFPM 7176 M
288	3208/Ahd/2014	2010-11	DCIT, Cir-1(1)(1), Ahmedabad	Shri Anangbhai Ajaybhai Lalbhai, Ahmedabad	AAFPL 0695 M

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD BENCHES, AHMEDABAD**

Sr. No.	ITA No.	Asstt. Year	Name of Appellant	Name of Respondent	PAN
Annexure-1 <i>Annexure to ITA No.1753/Ahd/2015 & Others - Order dated 16.12.2015</i>					
1	2	3	4	5	6
289	83/Ahd/2014	2008-09	DCIT, Circle8, Ahmedabad	Sarabhai Holdings Pvt Ltd, Ahmedabad	AAECS 6919 B
290	129/Ahd/2014	2010-11	DCIT, Circle-4, Ahmedabad	Innovative Infrastructure Pvt Ltd, Ahmedabad	AABCI 2364 P
291	115/Ahd/2014	2008-09	ITO, Ward 3(1), Surat	Smt. Parulben Jaykant Shah, Surat	AQBPS 7073 C
292	1534/Ahd/2013	2009-10	ITO, Ward 6(5), Ahmedabad	M/s. Knack Polymers, Ahmedabad	AAIFK 4470 E
293	2328/Ahd/2015	2009-10	DCIT, Circle 1(1)(1), Vadodara	M/s. Banco Aluminium Ltd, Vadodara	AAACB 8629 B
294	IT(SS)A No.420/Ahd/2013 &	2009-10	ACIT, Central Circle 2(4), Ahmedabad	Dhirajlal V. Sanghvi, HUF	AAEHD6469E
295	IT(SS)A No.421/Ahd/2013 &	2010-11	ACIT, Central Circle 2(4), Ahmedabad	Dhirajlal V. Sanghvi, HUF	AAEHD6469E
296	2557/Ahd/2013 &	2009-10	ITO, Ward 6(5), Ahmedabad	Smt. Nayanaben Anilbhai Patel	AEAPP9362C
297	2372/Ahd/2013 &	2010-11	ACIT, Circle-4, Baroda	M/s. Munjal Auto Industries Ltd.	AAACG8588L
298	1505/Ahd/2015	2008-09	ITO, Wd. 5(3)(1), Ahd	Shri Ashokbhai Yashwantrai Desai, Ahd	ACXPD1718M
299	635/Ahd/2015	2009-10	ITO, Wd (2)(1), Vadodara	Shri Dahyabhai Shankarbhai Patel (HUF)	AACHP3688P
300	616/Ahd/2015	2010-11	ITO, Wd. 4(2), Ahd	Khizer Impex Pvt. Ltd, Ahd	AADCK0403B
301	696/Ahd/2015	2010-11	ITO, Wd.5, Palanpur	Shri Navghanbhai M. Bharvad, Gandhinagar	ABIPB7431M
302	IT(SS)A No.385/Ahd/2013	2005-06	ACIT, Central Circle 1(1), Ahmedabad	Smt. Mamtaben G. Patel	ABYPP7963N
303	IT(SS)A No.384/Ahd/2013	2005-06	ACIT, Central Circle 1(1), Ahmedabad	Shri Girish N. Patel	ABEPP8969L
304	2621/Ahd/2013	2006-07	ITO, Ward 5(4), Baroda	Shri Mohmmadsarif I. Maniyar	AFUPM3863Q
305	2443/Ahd/2013	2008-09	ACIT, Circle-11, Ahmedabad	Shri Pankaj Khubchand Jain	AAQPJ7861C
306	IT(SS)A No.418/Ahd/2013	2010-11	DCIT, Central Circle 1(2), Ahmedabad	M/s. Patel Ishwarbhai Somabhai & Co.	AAKFP6988N

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD BENCHES, AHMEDABAD**

Sr. No.	ITA No.	Asstt. Year	Name of Appellant	Name of Respondent	PAN
Annexure-1 <i>Annexure to ITA No.1753/Ahd/2015 & Others - Order dated 16.12.2015</i>					
1	2	3	4	5	6
307	IT(SS) No.382/Ahd/2013	2005-06	ACIT, Central Circle 1(1), Ahmedabad	Shri Mrunal Kanubhai Patel	AHGPP4252N
308	2483/Ahd/2013	2010-11	ACIT, Central Circle-1, Baroda	M/s. J. P. Patel & Co.	AABFJ8814A
309	2383/Ahd/2013	2009-10	ACIT, Circle11, Ahmedabad	Shri Pravin Kumar Shiripal Jain	AAUPJ0387R
310	2389/Ahd/2013	2009-10	DCIT, Circle-4, Ahmedabad	IRM Off Shore & Marine P. Ltd.	AAAC14327B
311	2365/Ahd/2013	2004-05	ITO, SabarkanthaWard-3, Himatnagar	M/s. Yashika Ceramics Industries	AAAFY1569J
312	2366/Ahd/2013	2004-05	ITO, S.K., Ward-1, Himatnagar	Sanyo Cera Tiles Pvt. Ltd.	AAGCS1256D
313	2361/Ahd/2013	2004-05	ITO, SabarkanthaWard-3, Himatnagar	Yogi Ceramics	AAAFY1063H
314	2262/Ahd/2013	2007-08	ACIT, Circle 2(2), Baroda	Shri Navalbhai B Patel	ACOPP2881N
315	ITA No. 490/Ahd/15	2011-12	Dy.CIT,Circle-4(1)(1), Ahd.	Sterling Abrasives Ltd.	AACCS1266P
316	IT(SS) No. 40/Ahd/15	2006-07	ITO, Ward-5(1)(1), Ahd.	Shri Girishkumar Amratlal Gor	ACBPG5240M
317	ITA NO. 536/Ahd/15	2006-07	Dy.CIT, Circle-1(2), Ahmedabad	Smt. Shashiben Rajendra Jain	AARPJ4275F
318	ITA No. 1280/Ahd/15	2010-2011	ITO,Ward-8(2), Baroda	Shri Maganbhai Rambhai Patel	AHSP1244J
319	ITA No. 968/Ahd/15	2012-13	ITO (Exemptions), Palanpur	GMDC Science & Research Centre	AAATG1304R
320	2093/Ahd/15	2010-11	DCIT, Circle1(1)(2), Ahd.	M/s. Crystal Quinone Pvt. Ltd.	AABCC1413H
321	ITA NO. 863/Ahd/15	2007-08	ACIT, Navsari Circle, Navsari	Mass Chemical Industries Pvt. Ltd.	AABCM6329A
322	ITA No. 965/Ahd/15	2007-08	ITO (Exemptions), Palanpur	The Banaskantha District Kelvani Mandal	AAATB1553B
323	ITA NO. 1225/Ahd/15	2010-2011	DCIT, Circle-3(3), Ahmedabad	Ganesh Dungarshi Gala Navneet House	ACZPG9111F
324	1027/Ahd/15	2008-09	ITO, Ward-3(1)(1), Ahmedabad	Nanocast R & D (I) Pvt. Ltd.	AACCN2350H
325	2264/Ahd/2013	2001-02	ACIT, Circle-3, Baroda	Shreeji Education Trust	AABTS2214H

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD BENCHES, AHMEDABAD**

Sr. No.	ITA No./CO No.	Asstt. Year	Name of Appellant	Name of Respondent	PAN
Annexure-2 (Cross Objections) <i>Annexure to ITA No.1753/Ahd/2015 & Others - Order dated 16.12.2015</i>					
1	2	3	4	5	6
1	CO 60/Ahd/2014 (in ITA No.2916/Ahd/2013)	2011-12	Sanjay Kantibhai Savalia,Ahmedabad	DCIT,CC-2(1), Ahmedabad	ACWPS 4720K
2	CO 59/Ahd/2014 (in IT(SS) 453/Ahd/13)	2010-11	Sanjay Kantibhai Savalia, Ahmedabad	DCIT, CC-2(1), Ahmedabad	ACWPS 4720K
3	CO 32/Ahd/2015 (in ITA No.111/Ahd/2015)	2007-08	Jaydeep Mafatlal Patel	ITO,Wd-7(1)(4), Ahmedabad	AOEPP2045N
4	CO 27/Ahd/2015 (in ITA No.88/Ahd/2015)	2011-12	Ode Nagrik Credit Co-op. Society Ltd.	ITO Ward-2, Anand	AAATT4181D
5	CO 103/Ahd/2013 (in ITA No.432/Ahd/2013)	2008-09	Subhashchandra Manilal Shah	ITO, SK Wd-1,Himatnagar	ABEFS 9242B
6	CO 108/Ahd/2014 (in ITA No. 2789/Ahd/2013)	2009-10	Anil Nutrients Ltd., Ahmedabad	DCIT,Circle-1, Ahmedabad	AAGCS5565F
7	CO 2/Ahd/2014(in ITA No.1906/Ahd/2013)	2009-10	Shital Industries P. Ltd.	DCIT, Circle-8, Ahmedabad.	AACCS7415G
8	CO 237A/2014 (in ITA 1951/A/14)	2011-12	Shri Rajesh M. Vachhani	ACIT, CC-1, Baroda	AAVPV7650C
9	CO 24/A/15 (in ITA 2669/A/14)	2009-10	Shri Pranbhai Lavjibhai Chhaniara	ITO, Ward-2(2), Baroda	ABEPC7175M
10	CO 216/A/14 (in ITA 1942/A/14)	2005-06	M/s. Priyank Cords and Tassels P. Ltd.	ITO, Ward-1(4), Surat	AACCP6896L
11	CO 217/A/14 (in ITA 1943/A/14)	2006-07	M/s. Priyank Cords and Tassels P. Ltd.	ITO, Ward-1(4), Surat	AACCP6896L
12	C.O. No. 74/Ahd/2014 in ITA No. 2961/Ahd/2013	2009-2010	I.T.O, S.K. Ward-3, Sabarkantha	Shri Mayureshkumar Dineshbhai Patel	ATHPP 6872
13	C.O. No. 73/Ahd/14 in ITA No. 2972/Ahd/2013	2009-2010	ITO, Ward-10(2), Ahmedabad	Kum. Dipal Pravinkumar Shah	BFWPS 4243B
14	C.O. No. 75/Ahd/14 in ITA No. 2962/Ahd/13 &	2009-2010	ITO, S.K. Ward-3, Sabarkantha	Ankitkumar Dineshbhai Patel	ATHPP6878K
15	C.O. No. 37/Ahd/2014 in ITA No. 234/Ahd/14	2009-2010	ITO, Ward-8(2), Ahmedabad	Shri Alap Somabhai Patel	AETPP8910M
16	C.O. No. 58/Ahd/2014 in ITA No. 3051/Ahd/13	2010-2011	ITO., Ward-9(4), Ahmedabad	M/s. Nabros,	AADFN4806C

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD BENCHES, AHMEDABAD**

Sr. No.	ITA No./CO No.	Asstt. Year	Name of Appellant	Name of Respondent	PAN
17	C.O. No. 08/Ahd/15 in ITA No. 789/Ahd/2015	2008-09	ITO., Ward-3(2)(6), Ahmedabad	Shri Anandkumar L. Diwakar	ADPPD9918A
18	C.O No. 96/Ahd/15 in ITA NO. 1187/Ahd/15	2011-12	ITO, Ward1(3)(3), Ahmedabad	M/s. Kunvarji Finstock P. Ltd.	AAACK8760E
19	C.O. No. 90/Ahd/2015 in ITA No. 1028/Ahd/15	2005-06	ITO, Ward-3(1)(1), Ahmedabad	N. Mohanlal Rail Track P. Ltd.	AAACN1838Q
20	C.O. No. 89/Ahd/2015 in ITA No. 938/Ahd/15	2010-11	DCIT, Circle-1(1)(1), Vadodara	M/s. Aditya Forge Limited	AABCA7948P
21	CO No.264/Ahd/2014 in ITA No.2090/Ahd/2014	2011-12	Shri Jigar Shashikant Shah, Surat	ACIT, Central Circle-2, Surat	AMBPS 4012 P
22	CO No.313/Ahd/2014 in ITA No.3064/Ahd/2014	2011-12	Shri Tushar Amidhar Majumudar, Ahmedabad	DCIT, Circle-3(3), Ahmedabad	AFFPM 7176 M
23	CO No.2/Ahd/2015 in ITA No.3208/Ahd/2014	2010-11	Shri Anangbhai Ajaybhai Lalbhai, Ahmedabad	DCIT, Cir-1(1)(1), Ahmedabad	AAFPL 0695 M
24	CO No.169/Ahd/2014 in ITA No.83/Ahd/2014	2008-09	Sarabhai Holdings Pvt Ltd, Ahmedabad	DCIT, Circle8, Ahmedabad	AAECS 6919 B
25	CO No. 102/Ahd/2014 in ITA No.115/Ahd/2014		Smt. Parulben Jaykant Shah, Surat	ITO, Ward 3(1), Surat	AQBPS 7073 C
26	CO No.193/Ahd/2013 in ITA No.1534/Ahd/2013	2009-10	M/s. Knack Polymers, Ahmedabad	ITO, Ward 6(5), Ahmedabad	AAIFK 4470 E
27	CO No.170/Ahd/2015 in ITA No.2328/Ahd/2015	2009-10	M/s. Banco Aluminium Ltd, Vadodara	DCIT, Circle 1(1)(1), Vadodara	AAACB 8629 B
28	CO No.127/A/14 (in ITA 420/A/13)	2009-10	Dhirajlal V. Sanghvi, HUF	ACIT, Central Circle 2(4), Ahmedabad	AAEHD6469E
29	CO No.128/A/14 (in ITA 420/A/13)	2010-11	Dhirajlal V. Sanghvi, HUF	ACIT, Central Circle 2(4), Ahmedabad	AAEHD6469E
30	C.O No.55/A/2014 (in ITA 2557/A/13)	2009-10	Smt. Nayanaben Anilbhai Patel	ITO, Ward 6(5), Ahmedabad	AEAPP9362C
31	CO 51/A/2014 (in ITA 2372/A/13)	2010-11	M/s. Munjal Auto Industries Ltd.	ACIT, Circle-4, Baroda	AAACG8588L
32	CO No. 92/Ahd/2015 (in ITA No.1505/Ahd/2015	2008-09	ITO, Wd. 5(3)(1), Ahd	Shri Ashokbhai Yashwantraai Desai, Ahd	ACXPD1718M
33	& CO No. 60/Ahd/2015 (in ITA No. 635/Ahd/2015)	2009-10	ITO, Wd (2)(1), Vadodara	Shri Dahyabhai Shankarbhai Patel (HUF)	AACHP3688P