

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'F': NEW DELHI**

**BEFORE SHRI G.D. AGRAWAL, VICE PRESIDENT, AND
SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER**

**ITA No. 3986/Del/2013
Assessment Year: 2004-05**

**ITA No. 3988/Del/2013
Assessment Year: 2007-08**

**ITA No. 3989/Del/2013
Assessment Year: 2008-09**

The D.C.I.T.
Central Circle - 1
New Delhi

Vs.

Page Point Service (I) Pvt. Ltd
1501, 15th Floor, Hemkunth Tower
89, Nehru Place, New Delhi

PAN : AABCP 9794 Q

Appellant by : Smt. Nandita Kanchan, CIT-DR
Respondent by : None

**ITA No. 2784/Del/2010
Assessment Year: 1997-98**

The A.C.I.T.
Central Circle - 1
Faridabad

Vs.

M/s Nuchem Limited
20/6, Mathura Road
Faridabad

PAN : AACFN 4428 P

Appellant by : Shri R.S. Negi, Sr. DR
Respondent by : None

**ITA No. 4582/Del/2011
Assessment Year: 2008-09**

The I.T.O
Ward 33(2)
New Delhi

Vs.

Prem Sons
2682/2, Ajmal Khan Road
Karol Bagh, New Delhi

PAN : AAAFP 3806 B

Appellant by : Shri R.S. Negi, Sr.DR
Respondent by : Shri Y.P. Rawala, CA

ITA No. 4047/Del/2013
Assessment Year: 2007-08

The D.C.I.T.
Central Circle-22
New Delhi

Vs.

Rani Arora
201, VPPS Centre, 2,
Community Complex,
Masjid Moth, G.K. -II, New Delhi

PAN : AAKPA 2702 J

Appellant by : Shri R.S. Negi, Sr.DR
Respondent by : Shri Sanat Kapoor, Adv

ITA No. 1678/Del/2012
Assessment Year: 2005-06

The I.T.O
Ward 27(3)
New Delhi

Vs.

Ramesh Kumar
House No. 213 V & PO
Bijwasan, New Delhi

PAN : AIAPR 1585 M B

Appellant by : Shri R.S. Negi, Sr.DR
Respondent by : Shri Kapil Goel, Adv.

[Appellant]

[Respondent]

Date of Hearing : 01.06.2016
Date of Pronouncement : 01.06.2016

ORDER

PER BENCH :-

The above captioned appeals pertaining to different assessees for different A.Ys have been filed by the Revenue against the order of the CIT(A). Since the appeals were heard

together and pertain to the CBDT's recent Circular No. 21/2015 dated 10.12.2015, we are disposing them off by this common order for the sake of convenience and brevity.

2. These appeals have been fixed for hearing in view of the recent CBDT Instruction No. 21/2015 dated 10.12.2015, revising the monetary limit of Rs.10.00 lakhs for not filing the appeals before the Tribunal in terms of section 268A(1) of the Income-tax Act.

3. The CBDT in its recent Circular No. 21/2015 dated 10.12.2015 has provided that no departmental appeal shall be filed before the 1TAT wherein the tax effect involved is less than Rs.10 lakhs. Further, in para 10 of the Circular, it is provided that this instruction would apply retrospectively and the pending appeals below the specified tax limit of Rs.10 lakhs may be withdrawn/not pressed.

4. The learned CIT-DR/Sr. DR, appearing on behalf of the Revenue before us, at the outset, submitted that the appeals can be withdrawn only after getting the approval of competent authority. He further referred to para 7 of the Circular to submit that dismissal of appeal, however, in any case, on account of low tax effect should not be considered as a precedence in the matters of subsequent years where the tax effect is above the monetary limit prescribed by this Circular and the issue should be decided on merits.

5. The learned counsels for the assessee appearing in some cases, on the other hand, stated that the Circular was squarely applicable to the present appeals of the Revenue while in other cases, none appeared for and on behalf of the assessee. However, the appeals were heard ex parte as the CBDT circular is beneficial to them.

6. After considering the submissions of both the parties, we find that prima facie, the tax effect involved in these appeals by the Revenue is below Rs. 10.00 lakhs and, therefore, we deem it proper to dismiss the appeals particularly because the pending appeals are covered by Circular in view of para 10 of the circular. However, we may clarify that if on receipt of this order, the Assessing Officer finds that the tax effect is above Rs.10 lakhs or in any other manner, the Circular is not applicable in view of exceptions culled out in the Circular, he will be at liberty to file miscellaneous application for recalling of this order which the Tribunal will consider in accordance with law. We further find considerable force in the contention of the CIT/DR that this order cannot be considered as an acceptance by the Revenue on the issue involved in these appeals and will not be an estoppel for the Revenue to take up the issue before ITAT on merits if the tax effect in those years is more than Rs.10 lakhs.

7. We are also inclined to agree with the contention of the Id. DR that this order would not be considered as an acceptance by the Revenue on the issue involved in this appeal and will not be an estoppel for the Revenue to take up the issue involved in this appeal before the ITAT on merits if the tax effect in those years is more than Rs. 10 lakhs. With these directions we deem it proper to dismiss the appeals in the light of the Circular No. 21/2015 of CBDT dated 10th December 2015. Accordingly, without going into merits of the case, we dismiss all the instant appeals filed by the Revenue as tax effect in these appeals is less than Rs.10 lakhs.

8. In the result, all the seven appeals of the Revenue stand dismissed.

The order is pronounced in the open court on 01.06.2016.

Sd/-
(G.D. AGARWAL)
VICE PRESIDENT

Sd/-
(C.M. GARG)
JUDICIAL MEMBER

Dated: 01.06.2016.

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi