

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : B-1: NEW DELHI

BEFORE SHRI J.SUDHAKAR REDDY, AM &
SHRI SUDHANSHU SRIVASTAVA, JM

Sl.No.	ITA/IT(SS)A, CO No.	Appellant	Respondent	Asstt. year/ Period	Assessee by
1.	4275/Del/2014	DCIT, Circle-8(1), New Delhi	Skyline Engg. Contracts India P. Ltd., Plot No. 4, Ground Floor, Kehar Singh Estate, Said- ul-Ajaib, New Delhi – 110 030 PAN: AAACS8955P	2010-11	None
2.	5104/Del/2014	ITO, Ward-29(1), New Delhi	Sri Raghunath Traders, 2046, Katra Tobacco, Khari Baoli Delhi-110 006 PAN:AABFS5596C	2007-08	None
3	6040/Del/2014	DCIT, Central Circle-4, New Delhi	Ravinder Kumar, E- 1A, (E-13), Maharani Bagh, New Delhi PAN AAIPK4790M	2011-12	None
4.	6042/Del/2014	ACIT, Central Circle-17, New Delhi-110 055	Madhu Gupta, 4827/24, Ansari Road, Daryaganj, New Delhi PAN:AAOPG8891M	2010-11	None
5.	4187/Del/2014	ITO , Ward-II(2) Gurgaon	Navir Singh S/o Shri Om Prakash Vill- Badshahpur, Near Darbaripur Road, Gurgaon, PAN BIRPS8536D	2008-09	None
6.	3649/Del/2015	DCIT , Circle-1, Block I-B, CGO Complex, Faridabad	SSP(Pvt.) Ltd. 13, Mile Stone, Mathura Road Faridabad PAN:AAECS1415J	2011-12	None
7.	2067/Del/2015	ITO, Ward-24(3), New Delhi	Suncity Dhoot Colonizers Pvt. Ltd.	2008-09	None

			Suncity Business Tower, 2 nd Floor, Plot No. 218, Golf Course Road, Sector -54, Gurgaon-122002 PAN:AAKCS1558E		
8.	3244/Del/2015	ACIT, Room No. 356, ARA Centre, E-2, ARA Centre, Jhandewalan Extn. New Delhi	Mani Capital Ltd. 14, Ratan Mahal, 15/197, Civil Lines Kanpur PAN:AAACD4969L	2010-11	None
9.	5303/Del/2015	ACIT, Circle-II, CGO Complex-II, Hapur, Chungi Road, Ghaziabad	Shivam Engineers & Fabricators, 8, 1 st Floor, Ansal Satyam, Raj Nagar, Ghaziabad PAN:ABJFS6441B	2010-11	None
10.	5304/Del/2015	ACIT, Circle-II, CGO Complex-II, Hapur, Chungi Road, Ghaziabad	Shivam Engineers & Fabricators, 8, 1 st Floor, Ansal Satyam, Raj Nagar, Ghaziabad PAN:ABJFS6441B	2010-11	None
11.	5102/Del/2015	ITO-3(3), Gurudwara Road, Civil Lines, Bijnor-246701	Chaudhary Colonisers Pvt. Ltd. Vill.&Post Aadampur, Ring Road Near St. Mary's Chauraha, Bijnor PAN:AACCC6835C	2008-09	None
12.	5274/Del/2015	DCIT, Circle-1, Ghaziabad	Friends Infrastructure Pvt. Ltd. C-22, IIIrd Floor, RDC, Raj Nagar, Ghaziabad PAN:AAACF8504B	2010-11	None
13.	5294/Del/2015	DCIT, Central Circle-07, New Delhi	Jal Beverage Pvt. Ltd. 52, Janpath, New Delhi – 110 001 PAN AAACJ6275H	2010-11	None
14.	5112/Del/2015	ACIT, Circle-22(1), Room No. 226, 2 nd Floor,	Saraya Industries Ltd., 302, Thapar Arcade, 47, Kalu	2010-11	None

		C.R. Building, I.P. Estate, New Delhi.	Sarai, Behind Azad Apartments, Hauz Khas, New Delhi Pan AAACS0205Q		
15.	3604/Del/2015	DCIT, Circle- 13(2), C.R. Building, New Delhi	Juneja Construction Pvt. Ltd., 4/61, Malviya Nagar, New Delhi110 017 PAN:AAACJ9058L	2010-11	None
16.	575/Del/2015	DCIT, Central Circle-29, New Delhi	Jyoti Gupta, 43/1, Rajpur Road, Civil Line, Delhi PAN:AKCPG5459P	2011-12	None

PER SUDHANSHU SRIVASTAVA, JM

All these appeals filed by the Revenue were fixed because apparently, in all the cases, the tax effect is below Rs. 10 lakhs which would be evident from the disputed additions in the grounds of appeal raised by the revenue. The disputed additions before us are as under:-

S.No.	ITA No.	Name of the party	Disputed additions before us
1.	4275/Del/2014	DCIT vs. Skyline Engg. Contracts India P. Ltd.	Rs. 26,14,682/-
2.	5104/Del/2014	ITO vs. Sri Raghunath Traders	Rs. 17,23,984/-
3.	6040/Del/2014	DCIT vs. Ravinder Kumar	Rs. 13,00,000/-
4.	6042/Del/2014	ACIT vs. Madhu Gupta	Rs. 25,00,000/-
5.	4187/Del/2014	ITO vs. Navir Singh	Rs. 27,08,486/-
6.	3649/Del/2015	DCIT vs. SSP(Pvt.) Ltd.	Rs. 14,25,468/-
7.	2067/Del/2015	ITO vs. Suncity Dhoot Colonizers Pvt. Ltd.	Rs. 13,81,864/-
8.	3244/Del/2015	ACIT vs. Mani Capital Ltd.	Rs. 13,67,760/-
9.	5303/Del/2015	ACIT vs. Shivam Engineers & Fabricators	Rs. 4,85,000/-
10.	5304/Del/2015	ACIT vs. Shivam Engineers & Fabricators	Rs. 4,85,000/-
11.	5102/Del/2015	ITO vs. Chaudhary Colonisers Pvt. Ltd.	Rs. 20,00,000/-
12.	5274/Del/2015	DCIT vs. Friends Infrastructure Pvt. Ltd.	Rs. 19,95,839/-

13.	5294/Del/2015	ACIT vs. Jai Beverage Pvt. Ltd.	Rs. 22,87,976/-
14.	5112/Del/2015	ACIT vs. Saraya Industries Ltd.	Rs. 17,78,070/-
15.	3604/Del/2015	DCIT vs. Juneja Construction Pvt. Ltd.	Rs. 14,62,758/-
16.	575/Del/2015	DCIT vs. Jyoti Gupta	Rs. 16,70,300/-

2. The CBDT in its Circular No. 21/2015 dated 10th December, 2015 has revised the monetary limit for filing of the departmental appeals to the ITAT at Rs. 10 lakhs which is evident from paragraph 3 of the Circular, which reads as under :-

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

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

*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."*

3. In paragraph 10 of the Circular, such monetary limits have been made applicable retrospectively. For ready reference, we reproduce paragraph 10 below :-

"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. Appeals before the Supreme Court will be governed by the instructions on this subject, operative at the time when such appeal was filed."

4. Therefore, the above Circular would be squarely applicable to the appeals

under consideration before us.

5. Learned CIT-DR Shri Ravi Jain who appeared at the time of hearing before us stated that he needs some time to call for the report from the Assessing Officer as well as instructions from Administrative CIT for withdrawing these appeals because the appeals were filed with the approval of Administrative CIT. Learned CIT-DR further pointed out that in paragraph 7 of the said Circular, it has been clarified by the CBDT that withdrawal of these appeals by the Revenue on account of low tax effect should not be considered as a precedent in the subsequent years of the acceptance of issues involved in these appeals and, therefore, if in the subsequent years similar issue arises before the ITAT where the appeal is above the tax limit as prescribed in this Circular, the same should be decided on merits.

6. After considering the submissions of learned DR, the facts of all the cases and the Circular of the CBDT, we are of the opinion that there is no necessity for adjourning the appeals and calling the report from the Assessing Officer because apparently, the tax effect involved in these appeals of the Revenue is below Rs. 10 lakhs. However, we add here that if on receipt of order, the Assessing Officer finds that the tax effect is above Rs. 10 lakhs or, in any other manner, the Circular is not applicable, he will be at liberty to file a Miscellaneous Application. We also agree with the contention of the learned CIT-DR that this order would not 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 involved in these appeals before the ITAT on merits if the tax effect in those years is more than Rs. 10 lakhs. With this remark, we deem it proper to dismiss the appeals in the light of the

Circular No. 21/2015 of CBDT dated 10th December, 2015.

7. In the result, all the above mentioned appeals of the Revenue stand dismissed.

Order Pronounced in the open Court on 31/12/2015.

sd/-

(J. SUDHAKAR REDDY)
ACCOUNTANT MEMBER

sd/-

(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

Dated 31/12/2015

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Copy forwarded to:

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

AR, ITAT, NEW DELHI.

		Date
1.	Draft dictated on	23.12.2015
2.	Draft placed before the author	28.12.2015
3.	Draft placed before the other Member	
4.	Approved Draft comes to the Sr.PS/PS	
5.	File sent to the Bench Clerk	
6.	Date on which file goes to the Head Clerk.	
7.	Date on which file goes to the AR	
8.	Date of dispatch of Order.	