

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : "A": NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
AND
SHRI O.P. KANT, ACCOUNTANT MEMBER**

ITA/IT(SS)A/ CO No.	Appellant	Respondent	AY/ Asst. Period	Assessee By
6161/Del/2016	DCIT (Exemption), Circle, Ghaziabad	Association of Management Studies, 175-Saket, Meerut	2012-13	None
2560/Del/2015	ITO, Ward-3(2), 6 th Floor, HSIIDC Building, Udyog Vihar, Phase-V, Gurgaon	Platformone India Pvt. Ltd., A-55, Belvedere Park, DLF Phase-3, Gurgaon	2010-11	None
5444/Del/2015	ACIT, TDS-Noida, Room No.110, 1 st Floor, Plot No. A-2D, Aayakar Bhawan, Sector-24, Noida	Jaypee Agra Vikas Ltd., Sector-128, Noida	2011-12	None
5420/Del/2015	DCIT, Circle Rewari, Haryana	NKB Infrastructure Pvt. Ltd., 555, Qutabpura, Rewari	2011-12	None
5445/Del/2015	ACIT, TDS-Noida, Room No. 110, 1 st Floor, Plot No. A-2D, Aayakar Bhawan, Sector-24, Noida	Jaypee Agra Vikas Ltd., Sector-128, Noida	2012-13	None
1451/Del/2016	ITO, Ward-20(3), New Delhi	RMS Consultants Pvt. Ltd., 7, Barakhamba Road, New Delhi	2011-12	None

C.O. No.110/Del/2018	RMS Consultants Pvt. Ltd., New Delhi	ITO, Ward-20(3), New Delhi	2011-12	None
5202/Del/2011	DCIT, Central Circle-6, Room No. 334, ARA Centre, Jhandewalan Extn., New Delhi	Sahara India Housing Corporation Ltd., 1, Kapoorthala Complex, Aliganj, Lucknow	1993-94	None
288/Del/2013	DCIT, Circle - 37(1), Room No. 2005, 20 th Floor, Block E-2, Dr. Shyama Prasad Mukherjee Civic Centre, New Delhi	Bhardwaj, Bhardwaj & Associates, C-58, Defence Colony, New Delhi	2008-09	None
5421/Del/2015	ITO, Ward-3, Rohtak	Ram Kumar Duhan, H. No. 1076, Sector-6, Bahadurgarh	2011-12	None
3567/Del/2013	ITO, Ward-1, Saharanpur	Aftaab Ahmed, S/o- Sh. Mohd. Iliyas, Prop. M/s. Aftaab Brothers, 5/338, Mohalla Qureshian, Saharanpur	2009-10	None
4591/Del/2015	ACIT, Circle-45(1), Pratakshya Bhawan, 19 th Floor, Block E-2, Civic Centre, New Delhi	Birinder Singh Chahal, C-11, Rajouri Garden, New Delhi	2011-12	None
4660/Del/2016	ITO, Ward-63(6), Room No. 2103, J.L. Nehru Marg, Civic Centre, New Delhi	Balwant Singh Bindra, Prop. Bindra Tyres, 178, Janta Market, Jhandewalan, New Delhi	2008-09	None

4946/Del/2015	DCIT, Circle - 19(2), New Delhi	PRL Project & Infrastructure Ltd., 34/1, Vikas Apartment, East Punjabi Bagh, New Delhi	2012-13	None
---------------	---------------------------------------	---	---------	------

Department By : Shri Ravi Kant Gupta, Sr. DR

Date of Hearing : 31.07.2018

Date of Pronouncement : 31.07.2018

ORDER

PER O.P. KANT, AM:

These appeals by the Revenue and a Cross objection by one of the assesseees arise out of the orders passed by the CIT(A) in relation to the captioned assessment years.

2. The learned DR although supported the respective orders of the Assessing Officer, but could not controvert the fact that the tax effect involved in each of these appeals are less than Rs.20,00,000/-

3. We have heard learned Sr. DR and perused the relevant material on record. It is noticed that recently the CBDT has issued Circular No. 03 of 2018, dated 11th July, 2018 with retrospective effect, revising the monetary limit to Rs.20,00,000/- for not filing appeals before the Tribunal

4. From the above Circular, it is palpable that the Instruction is applicable to the pending appeals also with retrospective effect and there is a clear-cut direction to the Department to withdraw or not press such appeals filed before the ITAT, wherein tax effect is less than Rs.20,00,000/-. Going by the prescription of the afore-noted Circular, we are of the view that the Revenue should have either not filed the instant appeals before the Tribunal or withdrawn the same as the tax effect in these appeals are admittedly less than the prescribed limit, i.e., Rs. 20,00,000/- for not filing the appeals. Accordingly, we dismiss the all the appeals filed by the Revenue without going into merits of the case. The Cross Objection filed by one of the assesseees, which is in support of the respective impugned order, is also dismissed as infructuous. However, the Department is at liberty to file

Miscellaneous Application, if the tax effect is found to be more than the prescribed limited of Rs.20,00,000/- or otherwise.

5. In the result, all the appeals of the Revenue and a Cross Objection of the assessee stand dismissed.

Order Pronounced in the Court on 31/07/2018

Sd/-

[AMIT SHUKLA]
JUDICIAL MEMBER

Sd/-

[O.P. KANT]
ACCOUNTANT MEMBER

Dated: 31st July, 2018.

RK/-

Copy forwarded to:

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

AR, ITAT, NEW DELHI.