

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “B”, NEW DELHI
BEFORE SHRI R. K. PANDA, ACCOUNTANT MEMBER
AND
SMT. BEENA A. PILLAI, JUDICIAL MEMBER**

ITA Nos.	Appellant	Respondent	A.Y.	Assessee By
4125/Del/2012	ACIT, Circle-24(1), New Delhi.	Faiz Murtaza Ali, 122, Uday Park, New Delhi. PAN : ABVPA9827B	2002-03	(i) Shri Deepesh Garg, Adv. (ii) Shri Dipanshu Agrawal, Adv.
46/Del/2015	DCIT, Circle-2, Ghaziabad	Epic Enterprises, Ranjeet Singh Compound, Meerut Road, Ghaziabad. PAN : AACFE4110D	2011-12	None
1237/Del/2015	ACIT, Central Circle- 3, New Delhi.	Dinesh Kumar Gupta, 56, Navjeevan Vihan, New Delhi. PAN : AAMPG3454C	2010-11	None
2277/Del/2015	DCIT, Circle-5(2), New Delhi.	CES Investment & Management Consultants Pvt. Ltd., 57, Manjusha Building, 204A, 5 th Floor, Nehru Place, New Delhi. PAN : AAACC1181H	2009-10	None
2717/Del/2015	DCIT, Circle-13(1), New Delhi.	Japfa Comfeed India Pvt. Ltd., Chamber No.-2, 306, Corporate Towers, 85-A, Zamrudpur, Greater Kailash- I, New Delhi. PAN : AAACJ1855B	2011-12	None
2722/Del/2015	ITO, Ward-9(3), New Delhi.	Sunrise Luxury Retail Pvt. Ltd., E- 36, Sudershan Park, Moti Nagar, New Delhi. PAN: AALCS3186M	2010-11	Shri Sameep Gupta, Adv.
3183/Del/2015	ITO, Ward- 1, Rohtak.	Amit Garg, H.No.9/73, Arya Samaj Gali, Near Anaj Mandi Gate, Bahadurgarh, Distt. Jhajjar, Haryana. PAN : ADOPG6116E	2011-12	(i) Shri Gautam Jain, Adv. (ii) Shri Lalit Mohan, CA
3647/Del/2015	ITO, Ward-8(1), New Delhi.	Egon Zehnder Information and Research Pvt. Ltd., A-19, New Friends Colony, New Delhi. PAN : AABCE3735G	2008-09	None

3648/Del/2015	DCIT, Circle-1, Faridabad.	Agro Engineering Works, Plot No.36-38, DLF Industrial Area, Phase-II, Faridabad. PAN : AALFA2321F	2010-11	None
3680/Del/2015	DCIT, Central Circle, Dehradun.	Rohit Jaiswal, 23/25- Pritam Road, Dehradun. PAN : AFGPJ0492J	2007-08	None
3686/Del/2015	DCIT, Central Circle, Dehradun.	Juyal & Co., 15- Saharanpur Road, Dehradun. PAN : AAEFJ6333M	2006-07	None
3688/Del/2015	DCIT, Central Circle, Dehradun.	Mohit Batola, Village Miyanwala, Harrawala, Dehradun. PAN : AFTPB3533M	2005-06	(i) Shri Deepesh Garg, Adv. (ii) Shri Dipanshu Agrawal, Adv.
4161/Del/2015	ACIT, Central Circle- 3, New Delhi.	Claridges Hotels Pvt. Ltd. 12, Aurangabad Road, New Delhi. PAN : AAACC0022B	2008-09	Shri Sameep Gutpa, Adv.
5050/Del/2015	ACIT, Circle- 20(1), New Delhi.	Planman Motion Pictures (P) Ltd., 48, Community Centre, Naraina Indl. Area, Phase- I, New Delhi. PAN : AAACP7705M	2012-13	None
6308/Del/2016	ITO (Exemptions), Ghaziabad.	Dayanand Dinanath Group of Institutions Educational Society, 113/18, Swaroop Nagar, Kanpur. PAN : AAAAR6181L	2010-11	None
6871/Del/2015	ACIT, Central Circle- 8, New Delhi.	Amit Khaneja, H.No.3, 23, Central Drive DLF, Chattarpur Farms, New Delhi. PAN : AGUPK4133C	2012-13	None
6886/Del/2015	ACIT, Central Circle- 14, New Delhi.	Elite Buildwell Pvt. Ltd., Flat No..-4, R.R. Apartment, 3-4, Manglapuri, Mehrauli, New Delhi. PAN : AABCE3949N	2005-06	(i) Shri Gautam Jain, Adv. (ii) Shri Lalit Mohan, CA

439/Del/2016	ACIT, Central Circle- 14, New Delhi.	Akdant Buildcon P. Ltd., Flat No.-4, R.R. Apartment, 3-4, Manglapuri, Mehrauli, New Delhi. PAN : AAFCA8996F	2007-08	(i) Shri Gautam Jain, Adv. (ii) Shri Lalit Mohan, CA
2816/Del/2016	ACIT, Circle- 57(1), New Delhi.	Ved Pal Singh, Prop. M/s. Ved Electricals, C-55/2A, Block-C, Gali No.1, Bhajanpura, Delhi. PAN : AMJPS3128A	2010-11	None

Department by : Shri Vijay Kr. Jiwani, Sr.DR
Smt. Deepali Chandra, CIT-DR

Date of hearing : 02-08-2018

Date of pronouncement : 02-08-2018

ORDER

PER BENCH :

The above appeals filed by the Revenue are directed against the separate orders of the CIT(A). All these appeals were fixed for hearing on 02.08.2018 on account of low tax effect and due to paucity of time, the notices were affixed on the Notice Board and issue of separate notice to the individual assesseees was dispensed with. However, wherever the counsels for the assesseees have appeared their names are mentioned.

2. It was seen that the tax effect involved in the grounds raised by the Revenue in each appeal is below Rs.20 lakhs. Therefore, in view of the latest CBDT Circular No.03/2018 [F.No.279/Misc.142/2007-ITJ (Pt)] dated 11th July, 2018, raising the monetary limit for filing of the appeals by the Revenue before the Tribunal to Rs.20 lakhs which is even applicable to pending appeals, as per

clause 3 of the said Circular, the above appeals filed by the Revenue are dismissed.

3. In the result, all the appeals filed by the Revenue are dismissed.

Order pronounced in the open Court at the time of hearing itself i.e. on this 02nd August, 2018.

Sd/-
(BEENA A. PILLAI)
JUDICIAL MEMBER

Sd/-
(R. K. PANDA)
ACCOUNTANT MEMBER

Dated: 02-08-2018.

Sujeet

Copy of order to: -

- 1) The Appellant
- 2) The Respondent
- 3) The CIT
- 4) The CIT(A)
- 5) The DR, I.T.A.T., New Delhi

By Order

//True Copy//

Assistant Registrar
ITAT, New Delhi