

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "I-1/F" : NEW DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
&
SHRI L.P. SAHU, ACCOUNTANT MEMBER

ITA No:- 4664/Del/2016
(Assessment Year: 2013-14)

Assistant Commissioner of Income Tax, Central Circle-8, New Delhi.	Vs.	M/s Pavitra Commercial Ltd., 108, Ansal Bhawan, 16, K.G Marg, New Delhi-110001. PAN No: AAACP0299F
APPELLANT		RESPONDENT

ITA No:- 2300/Del/2009
(Assessment Year: 2006-07)

Income Tax Officer, Ward 36(4), Vikas Bhawan, New Delhi.	Vs.	Shri Rakesh Kumar Gupta, Prop. M/s R.K. Associates 57-A, SFS Flats, Mayur Vihar, Phase-III, Delhi-91. PAN No: AAOPG3090Q
APPELLANT		RESPONDENT

ITA No:- 3190/Del/2012
(Assessment Year: 2003-04)

Income Tax Officer, Ward-2(1), Meerut.	Vs.	Shri Pran Nath Sharma, 821-Tilak Road, Meerut. PAN No: BJXPS9351P
APPELLANT		RESPONDENT

ITA No:- 3888/Del/2015
(Assessment Year: 2010-11)

The Dy. Commissioner of Income Tax, Circle-3, Noida. "Aaykar Bhawan," A-2D, Sector-24,	Vs.	Smt. Ritu Kapoor, Flat No.-68, Rajat Vihar, Sector-62, Noida. PAN No: AGKPK1712H
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Noida-201301		
APPELLANT		RESPONDENT

Cross Objection No.-371/Del/2015
Arising out of
ITA No.3888/Del/2015- Assessment Year- 2010-11

Smt. Ritu Kapoor, Flat No.-68, Rajat Vihar, Sector-62, Noida. PAN No: AGKPK1712H	Vs.	The Dy. Commissioner of Income Tax, Circle-3, Noida. "Aaykar Bhawan," A-2D, Sector-24, Noida-201301
APPELLANT		RESPONDENT

ITA No:- 5728/Del/2015
(Assessment Year: 2003-04)

Assistant Commissioner of Income- Tax, Central Circle-15.	Vs.	M/s Madhusudan Construction Pvt. Ltd., Now Suridhi Infracon Pvt. Ltd., Plot No. 1, BG-1, BG-2, Paschim Puri, New Delhi-110063. PAN No: AADCM7827P
APPELLANT		RESPONDENT

ITA No:- 5730/Del/2015
(Assessment Year: 2008-09)

Assistant Commissioner of Income Tax, Central Circle-15.	Vs.	M/s Madhusudan Construction Pvt. Ltd., Now Suridhi Infracon Pvt. Ltd., Plot No. 1, BG-1, BG-2, Paschim Puri, New Delhi-110063. PAN No: AADCM7827P
APPELLANT		RESPONDENT

ITA No:- 4849/Del/2015
(Assessment Year: 2011-12)

Deputy Commissioner of Income Tax, Circle-27(2), New Delhi.	Vs.	M/s Wellworth Construction Pvt. Ltd., A-307, Ansal Chamber-I, 3, Bhikaji Cama Place, New Delhi.
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		PAN No: AAACW5591M
APPELLANT		RESPONDENT

ITA No:- 4867/Del/2015
(Assessment Year: 2009-10)

Assistant Commissioner of Income Tax, Circle-9(1), Room No. 163, C.R. Building, New Delhi.	Vs.	M/s Starcon Infra Projects Pvt. Ltd. C-101-102,Near Defence Colony Flyover Market, Lajpat Nagar-1, New Delhi. PAN No: AAJCS7141Q
APPELLANT		RESPONDENT

ITA No:- 3898/Del/2015
(Assessment Year: 2010-11)

Deputy Commissioner of Income Tax, Circle-10 (1), New Delhi.	Vs.	M/s Gebr Pfeiffer (India) Pvt. Ltd., Vishwa Sadan, 607, District Centre, Janakpuri, Delhi- 110019. PAN No: AABCG3002E
APPELLANT		RESPONDENT

ITA No:- 3908/Del/2015
(Assessment Year: 2010-11)

Deputy Commissioner of Income Tax, Circle 11(1), New Delhi.	Vs.	M/s Harig India Pvt. Ltd., B-22, Vasant Vihar, New Delhi. PAN No: AAACH0756M
APPELLANT		RESPONDENT

ITA No:- 5279/Del/2015
(Assessment Year: 2010-11)

Assistant Commissioner of Income		Shri Anil Minda,
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Tax, Central Circle-13, New Delhi.	Vs.	A-9, Ashok Vihar, Phase-1, New Delhi. PAN No: AATPM3795M
APPELLANT		RESPONDENT

ITA No:- 5275/Del/2015
(Assessment Year: 2011-12)

Deputy Commissioner of Income Tax, Circle-7(1) New Delhi.	Vs.	M/s Delhi Press Patra Prakashan Pvt. Ltd. New Delhi-110055. PAN No: AAACD3244J
APPELLANT		RESPONDENT

ITA No:- 5723/Del/2015
(Assessment Year: 2012-13)

Assistant Commissioner of Income Tax, Circle-1, Dehradun.	Vs.	Shri Dharma Nand Bhatt, Hotel Sidharth Paradise,2, Hardwar Road, Dehradun. PAN No: AEYPB6388J
APPELLANT		RESPONDENT

ITA No:- 6190/Del/2015
(Assessment Year: 2011-12)

Income Tax Officer, Ward-2(1), New Delhi.	Vs.	M/s AKJ Fincap Ltd., 302-303,NDSE-2, South Extn. Plaza-1 Near Leelaram Market, Masjit Moth, New Delhi-110049. PAN No: AAACA6576G
APPELLANT		RESPONDENT

ITA No:- 6595/Del/2015
(Assessment Year: 2009-10)

Deputy Commissioner of Income Tax, Circle 1(1), E-2 Block, Pratyaksh Kar Bhawan, Dr. Shyama Prasad Mukherjee Civic Centre,	Vs.	Jesus & Mary Delhi Educational Society, Bangla Sahib Marg, New Delhi-110001. PAN No: AAATJ0399K
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New Delhi-110002.		
APPELLANT		RESPONDENT

ITA No:- 722/Del/2016
(Assessment Year: 2011-12)

Deputy Commissioner of Income Tax, Circle-17(1), New Delhi.	Vs.	M/s Mountain Valley Springs India Pvt. Ltd., New Delhi. PAN No: AADCM6630J
APPELLANT		RESPONDENT

ITA No:- 693/Del/2016
(Assessment Year: 2004-05)

Deputy Commissioner of Income Tax, Circle 2(2), New Delhi.	Vs.	M/s Hewitt Associates (India) Pvt. Ltd., (Now Aon Services India P. Ltd.) 710, Ansal Chambers-II,6 Bhikhaji Cama Place, New Delhi. PAN No: AABCH1559D
APPELLANT		RESPONDENT

ITA No:- 1289/Del/2014
(Assessment Year: 2007-08)

Deputy Commissioner of Income Tax, Central Circle-3, New Delhi.	Vs.	Prashank Bindal, G-299, Preet Vihar, New Delhi-110092 PAN No: ACTPB6727A
APPELLANT		RESPONDENT

ITA No:- 2637/Del/2016
(Assessment Year: 2011-12)

Income Tax Officer, Ward-34(4), New Delhi.	Vs.	Sh. Narender Kumar Jain, C/o Sh. Kapil Goel Advocate, F-26/124, Sector-7, Rohini, Delhi-110085. PAN No: AATPJ8963C
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APPELLANT		RESPONDENT
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ITA No:- 6190/Del/2014
(Assessment Year: 2010-11)

Dy. Commissioner of Income Tax, Circle-14(1), New Delhi.	Vs.	M/s Pashupati Spinning & Weaving Mills Ltd., 1501, Nirmal Tower, 26 Barakhamba Road, New Delhi-110001. PAN No: AAACP0164H
APPELLANT		RESPONDENT

ITA No:- 1438/Del/2015
(Assessment Year: 2010-11)

Assistant Commissioner of Income Tax, Circle-20(1), New Delhi.	Vs.	M/s Prabhatam Advertising Pvt. Ltd., 38, Rani Jhansi Road, Jhandewalan, New Delhi-110055. PAN No: AAECPO417B
APPELLANT		RESPONDENT

ITA No:- 2934/Del/2015
(Assessment Year: 2011-12)

Income Tax Officer, Ward-33(2), New Delhi.	Vs.	Sh. Sandeep Pahwa, C-6/13, Ground Floor, Vasant Vihar, New Delhi-110057. PAN No: AAAPP3251E
APPELLANT		RESPONDENT

ITA No:- 2890/Del/2013
(Assessment Year: 2008-09)

Income Tax Officer, Ward- 2(2), Meerut.	Vs.	Sh. Radhey Shyam Mittal, Prop. M/s Mittal Paper Mart, 59, Surajkund Road, Arya Nagar, Meerut. PAN No: ABXPM1651P
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APPELLANT		RESPONDENT
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ITA No:- 2942/Del/2015
(Assessment Year: 2009-10)

Income Tax Officer, Ward 43(2) New Delhi.	Vs.	Sh. Surender Singh, S/o Sh. Suraj Bhan, H. No. 252, VPO Ujwa, New Delhi-110043. PAN No: ASQPS8402A
APPELLANT		RESPONDENT

ITA No:- 5136, 5138 & 5141/Del/2013
(Assessment Year: 2003-04, 2005-06 & 2008-09)

Assistant Commissioner of Income Tax, Central Circle-19, New Delhi.	Vs.	M/s Prime Natural Frozen Foods Export Pvt. Ltd., 304, Patrakar Colony, Jawahar Nagar, Jaipur. PAN No: AABCP1143K
APPELLANT		RESPONDENT

ITA No:- 3633/Del/2014
(Assessment Year: 1996-97)

Assistant Commissioner of Income Tax, Central Circle-23, New Delhi.	Vs.	M/s Prahlad Finance & Capital Pvt. Ltd., R.D.C-131, Raj Nagar, Ghaziabad, (UP) PAN No: AAACP2619K
APPELLANT		RESPONDENT

ITA No:- 1889/Del/2014
(Assessment Year: 2006-07)

Deputy Director of Income Tax, (International. Taxation), Noida, Room No. 506, Ayakar Bhawan, Plot No. A-2D, Sector-24, Noida-201301.	Vs.	M/s PT. L.P. Display Indonesia, Block-G, Citrilung, Bekasi, Jawa, Bharat, Indonesia. PAN No: AACCL2631H
APPELLANT		RESPONDENT

ITA No:- 2589/Del/2013
(Assessment Year: 2009-10)

Deputy Commissioner of Income Tax, Circle-15(1), C.R. Building, I.P. Estate, New Delhi.	Vs.	M/s RRRB Energy Limited, GA-1/B1, Extn., Mohan Co-op. Indl. Estate, New Delhi. PAN No: AAACV0109N
APPELLANT		RESPONDENT

ITA No:- 6630/Del/2013
(Assessment Year: 2010-11)

Deputy Commissioner of Income Tax, Circle-15(1), C.R. Building, I.P. Estate, New Delhi.	Vs.	M/s RRB Energy Ltd., GA-1/B1, Extn., Mohan Co- operative Industrial Estate, Mathura Road, New Delhi-44. PAN No: AAACV0109N
APPELLANT		RESPONDENT

ITA No:- 2136 & 2137/Del/2015
(Assessment Year: 2007-08 & 2010-11)

Deputy Commissioner of Income Tax, Central Circle-II, Faridabad.	Vs.	Sh. Purshottam Lal Gupta, S/o Shri Ramji Lal, #B-271, Nehru Ground, NIT, Faridabad- 121001. PAN No: AALPG3424H
APPELLANT		RESPONDENT

ITA No:- 4051/Del/2015
(Assessment Year: 2010-11)

Assistant Commissioner of Income Tax, Circle-32 (1), New Delhi.	Vs.	Sh. Raj Kumar Jain, C/o M/s RRA Taxi India D-28, South Extension, Part-I, New Delhi. PAN No: AAGPJ5125R
APPELLANT		RESPONDENT

ITA No:- 4374/Del/2015
(Assessment Year: 2010-11)

Assistant Commissioner of Income Tax, Circle-77(1), New Delhi.	Vs.	M/s Spice Retail Ltd., (formerly Hotspots Retail Pvt. Ltd.,) B-1, B-Block, Janakpuri Community Centre, Janakpuri, New Delhi-110058. PAN No: AAACM0294P
APPELLANT		RESPONDENT

ITA No:- 4863/Del/2015
(Assessment Year: 2007-08)

Assistant Commissioner of Income Tax, Circle-9(1), Room No. 163, C.R. Building, New Delhi.	Vs.	M/s Sobhagyam Realtors Pvt. Ltd., C/o Kapil Goel Advocate, F-26/124, Sector-7, Rohini, Delhi. PAN No: AAJCS3352F
APPELLANT		RESPONDENT

ITA No:- 3137/Del/2013
(Assessment Year: 2007-08)

Income Tax Officer, Ward-12(4), C.R. Bldg., New Delhi.	Vs.	Sh. Ramesh Chand Aggarwal, M-1,NDSE-II, New Delhi. PAN No: AAEP A5411D
APPELLANT		RESPONDENT

ITA No:- 6642/Del/2015
(Assessment Year: 2007-08)

Deputy Commissioner of Income Tax, Central Circle-31, New Delhi.	Vs.	M/s Shivraj Properties Pvt. Ltd., Plot No. J-1, Block B-1, Mohan Corporate Industrial Area, Mathura Road, New Delhi- 110001. PAN No: AAJCS0741E
APPELLANT		RESPONDENT

ITA No:- 5499/Del/2014
(Assessment Year: 1985-86)

Assistant Commissioner of Income Tax, Central Circle-14, New Delhi.	Vs.	M/s Prakash Industries Ltd., 15 KM, Delhi Road, Hisar, Haryana. PAN No: AABCP6765H
APPELLANT		RESPONDENT

ITA No:- 2220/Del/2014
(Assessment Year: 2007-08)

Deputy Commissioner of Income Tax, , Circle-14(1), New Delhi.	Vs.	M/s PVR Ltd., 61, Basant Lok, Vasant Vihar, New Delhi. PAN No: AAACP4526D
APPELLANT		RESPONDENT

ITA No:- 5356/Del/2010
(Assessment Year: 2003-04)

ADIT, Circle-291),International Taxation, New Delhi.	Vs.	M/s Raytheon Company, C/o S.R. Batliboi & Co. Golf View Corporate Tower-B, Sector-42, Sector Road, Gurgaon. PAN No: AADCR3511P
APPELLANT		RESPONDENT

ITA No:- 2928/Del/2015
(Assessment Year: 2007-08)

DCIT, Central Circle, 2 nd Floor, ARTO Complex, Sector-33, Noida.	Vs.	M/s Prateek Resorts and Builders Pvt. Ltd., 111/2, Rajpur Road, Dehradun. PAN No: AAHFP4669F
APPELLANT		RESPONDENT

ITA No:- 2092/Del/2014
(Assessment Year: 2010-11)

ACIT, Circle-2, Ghaziabad.	Vs.	M/s Ram Chemeli Chadha Viswas Girls College, C-22 Meerut Road Indl. Area, Ghaziabad. PAN No: AAATR8501R
APPELLANT		RESPONDENT

Cross Objection No.-09/Del/2018
(Arising out of ITA No:- 2092/Del/2014
(Assessment Year: 2010-11)

M/s Ram Chemeli Chadha Viswas Girls College, C-22 Meerut Road Indl. Area, Ghaziabad. PAN No: AAATR8501R	Vs.	ACIT, Circle-2, Ghaziabad.
APPELLANT		RESPONDENT

ITA No:- 1997/Del/2015
(Assessment Year: 2011-12)

DCIT, Circle, Haridwar D-29 & 30, Old Industrial Area, Haridwar.	Vs.	M/s R.V. Manpower Solution, L-28Q, Shiv Lok Colony, Haridwar. PAN No: AAKFR7189M
APPELLANT		RESPONDENT

ITA No:- 4368/Del/2014
(Assessment Year: 2010-11)

Income Tax Officer, Ward 29(4), New Delhi.	Vs.	Sh. Rohit Sharma, Ak-88, Shalimar Bagh, Delhi-110088. PAN No: AANPS4622D
APPELLANT		RESPONDENT

ITA No:- 2876/Del/2014
(Assessment Year: 2005-06)

DCIT,		Sh. Pawan Kumar Gupta,
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Central Circle-5, Delhi.	Vs.	A-488, A-490,A-491, Pocket-00, Rohini, Sector-2, Delhi-110085. PAN No: AAEPG8701G
APPELLANT		RESPONDENT

ITA No:- 5906/Del/2014
(Assessment Year: 2007-08)

ACIT, Circle-II, Block-B, New CGO Complex, NH-IV, N.I.T., Faridabad.	Vs.	Sh. Purshottam Lal Gupta Prop., M/s Metal Trading Co., B_271, Nehru Ground, N.I.T., Faridabad. PAN No: AALPG3424H
APPELLANT		RESPONDENT

ITA No:- 3735/Del/2013
(Assessment Year: 2009-10)

The Income Tax Officer, Ward-23(1), New Delhi.	Vs.	Smt. Puneet Saluja, E-317, Greater Kailash-I, New Delhi-110048. PAN No: AIGPS2924P
APPELLANT		RESPONDENT

ITA No:- 3428/Del/2015
(Assessment Year: 2004-05)

Deputy Commissioner of Income Tax, Circle-5(2), New Delhi.	Vs.	M/s Candico (India) Ltd. New Delhi. PAN No: AAACC4180E
APPELLANT		RESPONDENT

ITA No:- 1733/Del/2015
(Assessment Year: 2010-11)

DCIT,		M/s Puma Realtors Pvt. Ltd.,
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Central Circle-26, New Delhi.	Vs.	5-Dhanraj Chamber, 1 st Floor, Satbari, New Delhi. PAN No: AADCP6870D
APPELLANT		RESPONDENT

Cross Objection No.-301/Del/2015
(Arising out of ITA No:- 1733/Del/2015
(Assessment Year: 2010-11)

M/s Puma Realtors Pvt. Ltd., 5-Dhanraj Chamber, 1 st Floor, Satbari, New Delhi. PAN No: AADCP6870D	Vs.	DCIT, Central Circle-26, New Delhi
APPELLANT		RESPONDENT

ITA No:- 4391/Del/2015
(Assessment Year: 2011-12)

ACIT, Central Circle-28, New Delhi.	Vs.	M/s Chahat Garments Pvt. Ltd., C-691, New Friends Colony, New Delhi. PAN No: AACCC5467G
APPELLANT		RESPONDENT

ITA No:- 6099/Del/2014
(Assessment Year: 2009-10)

DCIT, Central Circle-18, Room No. 327, 3 rd Floor, ARA Centre, E-2, Jhandewalan Extn., New Delhi.	Vs.	M/s Paramount Propbuild Pvt. Ltd., H-123, Sector-63, Noida. PAN No: AADCP5228P
APPELLANT		RESPONDENT

ITA No:- 4871/Del/2015
(Assessment Year: 2009-10)

The Income Tax Officer,		M/s AAA Buildwell Pvt. Ltd.,
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Ward-1(1), New Delhi.	Vs.	G-79, Preet Vihar, Delhi-110092. PAN No: AAFCA2704D
APPELLANT		RESPONDENT

Cross Objection No.-362/Del/2015
(Arising out of ITA No:- 4871/Del/2015
(Assessment Year: 2009-10)

M/s AAA Buildwell Pvt. Ltd., G-79, Preet Vihar, Delhi-110092. PAN No: AAFCA2704D	Vs.	The Income Tax Officer, Ward-1(1), C.R. Building, New Delhi.
APPELLANT		RESPONDENT

ITA No:- 3376/Del/2009
(Assessment Year: 2005-06)

ACIT, Central Circle-17, Jhandewalan, New Delhi.	Vs.	Sh. Om Prakash Bhatia, 606/607,Katra Ishwar Bhawan, Khari Baoli, Delhi. PAN No: AADPB7746H
APPELLANT		RESPONDENT

ITA No:- 5331/Del/2016
(Assessment Year: 2008-09)

ACIT, Central Circle-14, New Delhi.	Vs.	Sh. Parminder Singh Kalra, A-29, Friends Colony, New Delhi-110065. PAN No: AAJPK2441E
APPELLANT		RESPONDENT

Cross Objection No.-341/Del/2016
(Arising out of ITA No:- 5331/Del/2016
(Assessment Year: 2008-09)

Sh. Parminder Singh Kalra, A-29, Friends Colony East, New Delhi-110065. PAN No: AAJPK2441E	Vs.	ACIT, Central Circle-14, New Delhi.
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APPELLANT		RESPONDENT
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ITA No:- 1773/Del/2015
(Assessment Year: 2011-12)

The Income Tax Officer, Ward-2, Rewari.	Vs.	Smt. Prem Lata Jain, 5028, Rawlihat Distt., Rewari. PAN No: ADEPJ5043M
APPELLANT		RESPONDENT

ITA No:- 2193/Del/2015
(Assessment Year: 2006-07)

ACIT, Circle-20(2), New Delhi.	Vs.	M/s R.L. Steels & Energy Ltd., 70,Mittal Bhawan, Darya Ganj, New Delhi-110002. PAN No: AAACR5809B
APPELLANT		RESPONDENT

ITA No:- 4371/Del/2015
(Assessment Year: 2011-12)

Income Tax Officer, (E), Trust Ward 1(1), Delhi.	Vs.	All India J.D. Educational Society, NU-23-A, Pitampura, New Delhi-110034. PAN No: AABTA2095C
APPELLANT		RESPONDENT

For Revenue :	Sh. Atiq Ahmed, Sr. DR
For Assessee :	Sh. Ashwani Seth, CA (In ITA No. 4664/Del/2016) Sh. Shailesh Gupta, Adv (In ITA no. 3888/Del/2015 & C.O No. 371/Del/2015) Sh. Shailesh Gupta, Adv. (In ITA no. 3898/Del/2015) Sh. Kapil Goel, Adv. (In ITA no. 2637/Del/2016) Sh. Lalit Mohan (In ITA No. 1438/Del/2015)

	<p>Sh. Lalit Mohan (In ITA No.-2934/Del/2015) Sh. Shivang Rastogi, Adv. (In ITA No. 2890/Del/2013) Sh. Sameep Gupta, Adv. (In ITA Nos.-5136, 5138 & 5141 /Del/2013) Sh. Akhilesh Kumar, Adv. (In ITA No. 3633/Del/2014) Sh. Amit Srivastava, Adv. (In ITA No. 1889/Del/2014) Sh. V. Raja Kumar, Adv. (In ITA No. 2589 & 6630/Del/2013) Sh. K.C. Singhal, Adv. (In ITA No. 2136 & 2137/Del/2015) Sh. Akshay Uppal, CA (In ITA No. 4374/Del/2015</p>
<p>For Assessee :</p>	<p>Sh. Sameep Gupta, Adv. (In ITA no. 5499/Del/2014) Sh. V.K. Garg, Adv. (In ITA No.2220/Del/2014) Sh. Parth, Adv. (In ITA No-5356/Del/2010) Sh. Salil Aggarwal, Adv. (In ITA no.-4368/Del/2014) Sh. K.C. Singhal, Adv. (In ITA No.- 5906/Del/2014) Sh. Shivansh Pandya, Adv. (In ITA No.- 3735/Del/2013) Sh. Gaurav Goel, C.A (In ITA no.-1733/Del/2015 & C.O No. 301/Del/2015) Sh. Deepesh Garg, Adv. (In ITA No.-6099/Del/2014) Sh. Nipun Mittal, CA (In ITA No.-4871/Del/2015 & C.O.362/Del/2015) Sh. Deepesh Garg, Adv. (In ITA No.-3376/Del/2009) Sh. Ashish Goel, Adv. (In ITA No.-5331/Del/2016 & C.O.</p>
<p>For Assessee :</p>	<p>341/Del/2016) Sh. Ranjan Chopra, C.A.</p>

	(In ITA No.-2193/Del/2015) None appeared in remaining appeals.
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Date of Hearing :	02.08.2018
Date of Pronouncement :	02.08.2018

ORDER

PER BENCH :

This Order shall dispose off the above Departmental Appeals filed by the Revenue and the Cross Objections filed by some of the Assesseees.

2. We have heard the Learned D.R. and Learned Counsel for the Assesseees whosoever have appeared in their respective cases.

3. The above matters have been preponed for hearing with the approval of the Hon'ble President. Notice is given to both parties on Notice Board.

4. Admittedly, the tax effect in the Departmental Appeals are less than Rs.20 lakhs. Vide Circular No.3 of 2018 dated 11.07.2018 issued by CBDT under section 268A of the I.T. Act, it has been directed that Department shall not file appeal before the Tribunal in case where the tax effect does not exceed the monetary limit of Rs.20 lakhs. It is also directed that this instruction will apply retrospectively to the pending appeals and appeals to be filed henceforth in the Tribunal. Pending appeals below the specified tax effect may be withdrawn/not pressed. Learned Sr. D.R. in view of the above Board Circular did not press the Departmental Appeals. Learned Counsel for the Assesseees in their respective Cross Objections did not press the Cross

Objections as the same have become infructuous. In C.O.No.09/Del./2018 none appeared on behalf of the Assessee. We find that this cross objection is also filed in support of the Order of the Learned CIT(A) only. No independent relief have been sought in this cross objection. Therefore, on dismissal of the Departmental Appeal, the same has also become infructuous and as such dismissed. We may also note that the Appeals of the Department above would not fall within the exceptions provided in the Board Circular. In the result, all the Departmental Appeals are not maintainable as have been filed against the instruction of the Board. All Departmental Appeals are dismissed as withdrawn/not pressed by the Learned Sr. D.R. The Cross Objections are also dismissed as noted above.

5. Copy of the Order be placed in each file.

Order pronounced in the open court on 02/8/2018

Sd/-
(L.P. SAHU)
ACCOUNTANT MEMBER

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Dated: 02.08.2018
Pooja/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR

ITAT NEW DELHI

Date of dictation	02/8/2018
Date on which the typed draft is placed before the dictating Member	02/8/2018
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	2 /8/2018
Date on which the fair order is placed before the Dictating Member for pronouncement	2/8 /2018
Date on which the fair order comes back to the Sr. PS/PS	2/8/2018
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	

