

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'C', NEW DELHI)**

**BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
&
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

**ITA No:- 5265/Del/2014
(Assessment Year: 2010-11)**

Dy. Commissioner of Income Tax, Central Circle-7, New Delhi.	Vs.	M/s Amrapali Eden Park Developers Pvt. Ltd., C-56/40, Sector-62, Noida (U.P.) PAN No.-AAHCA6217B
APPELLANT		RESPONDENT

**Cross Objection No.-132/Del/2015
(Arising out of ITA No:- 5265/Del/2014)
(Assessment Year: 2010-11)**

M/s Amrapali Eden Park Developers Pvt. Ltd., C-56/40, Sector-62, Noida (U.P.) PAN No.-AAHCA6217B	Vs.	Dy. Commissioner of Income Tax, Central Circle-7, New Delhi.
APPELLANT		RESPONDENT

**ITA No:- 5268/Del/2014
(Assessment Year: 2010-11)**

Dy. Commissioner of Income Tax, Central Circle-7, New Delhi.	Vs.	M/s Amrapali Homes Project Pvt. Ltd., C-56/40, Sector-62, Noida (U.P.)
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		PAN No.-AAFCA2154B
APPELLANT		RESPONDENT

Cross Objection No.-135/Del/2015
(Arising out of ITA No:- 5268/Del/2014)
(Assessment Year: 2010-11)

M/s Amrapali Homes Project Pvt. Ltd., C-56/40, Sector-62, Noida (U.P.) PAN No.-AAFCA2154B	Vs.	Dy. Commissioner of Income Tax, Central Circle-7, New Delhi.
APPELLANT		RESPONDENT

ITA No:- 4300/Del/2016
(Assessment Year: 2010-11)

ITO, Ward-2(1), Gurgaon.	Vs.	Sh. Harender Singh Prop. State Express A-3/3A, Green Apartments, Paschim Vihar, New Delhi. PAN No.-ADEPH7713A
APPELLANT		RESPONDENT

ITA No:- 5286/Del/2016
(Assessment Year: 2013-14)

ITO, Ward- 12(2), New Delhi.	Vs.	M/s Indeen Biopower Ltd., 268, Uday Park, Masjid Moth, New Delhi-110049. PAN No.-AABCI6240A
APPELLANT		RESPONDENT

ITA No:- 4305/Del/2016
(Assessment Year: 2012-13)

ITO(E) Ward-1(2), New Delhi.	Vs.	M/s Inspire Network for Environment, S-212, 2 nd floor, Panchsheel Park, New Delhi-110017. PAN No.-AAATW0494N
APPELLANT		RESPONDENT

ITA No:- 1537/Del/2013
(Assessment Year: 2006-07)

ITO, Ward-10(3), New Delhi.	Vs.	M/s Green Valley Tower Pvt. Ltd., M-11, Connaught Place, New Delhi-110001. PAN No.-AAACG4032B
APPELLANT		RESPONDENT

Revenue By:	Smt. Meeta Singh, CIT (DR) In ITA Nos. 5265 & 5268/Del/2014 & C.O. 132 & 135/Del/2015. Smt. Ashima Neb, Sr. DR In ITA Nos-4300, 5286,4305/Del/16 & 1537/Del/2013
Assessee By:	Sh. Neeraj Jain, CA In ITA No. 5286/Del/2016 Sh. Ruchesh Sinha, Adv. (In ITA No. 4305/Del/2016) Sh. Ajay Bhagwani, CA (In ITA No. 1537/Del/2013) None appeared in remaining Appeal and Cross-Objections.

Date of Hearing : 08.08.2018.
Date of Pronouncement : 08/08/2018.

ORDER

PER BENCH

These orders shall disposed of all the above Departmental Appeals as well as Cross Objections filed against the different orders of the Ld. CIT(A).

2. 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 CIT(DR) and Sr. DR in view of the above Board Circular did not press the Departmental Appeals. 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, the Departmental Appeals are not maintainable as have been filed against the instruction of the Board. The Departmental Appeals are dismissed as withdrawn/not pressed by the Learned CIT(DR) and Sr. DR.

3. In the two Cross-Objections above, none appeared on behalf of the assessee. However, we find that the grounds of Cross-Objections have been raised only in support of the order of the Ld. CIT(A), whereby Ld. CIT(A) has cancelled the

assessment and annulling the assessment orders u/s 153(C) of the Income Tax Act. Since the Departmental Appeals have been dismissed in those Cross-Objections because of the low tax effect, therefore, both the Cross-Objections have become infructuous and are accordingly dismissed.

4. In the result, all the Departmental Appeals and Cross Objections are dismissed.

Order pronounced in the open court on 08/8/2018

Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Dated: 08.08.2018
Pooja/-

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI

Date of dictation	08/8/2018
Date on which the typed draft is placed before the dictating Member	08/8/2018
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	8/8/2018
Date on which the fair order is placed before the Dictating Member for pronouncement	8 /8/2018
Date on which the fair order comes back to the Sr. PS/PS	8/8/2018
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	