

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'D' NEW DELHI**

**BEFORE SMT DIVA SINGH, JUDICIAL MEMBER
and
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

**1. ITA No.4829/Del/2014
(Assessment Year: 2004-05)**

DCIT, Circle 6, New Delhi.	Vs.	M/s. Sahara India International Corporation Ltd., 711, 715, Tolstoy House, 15-17, Tolstoy Marg, New Delhi. (PAN - AADCS6118F)
Assessee by		Shri J.J. Mehrotra, FCA
Revenue by		Shri Amit Jain, Sr. DR

**2. ITA No.3799/Del/2015
(Assessment Year: 2010-11)**

DCIT, Circle 5 (1), New Delhi.	Vs.	M/s. Blaser Swissslube India Pvt. Ltd., 1001 - A, 10 th Floor, Time Tower, Main MG Road, Sector 28, Gurgaon (Haryana) (PAN - AABCB7317F)
Assessee by		None
Revenue by		Shri Amit Jain, Sr. DR

**3. ITA No.4732/Del/2015
(Assessment Year: 2008-09)**

ITO, Ward 36 (1), New Delhi.	Vs.	Late Shri Brij Mohan Gupta, Through L/H Shri Rajiv Gupta, 292, Tagore Park Extn., Model Town, Delhi. (PAN - AAGPG5542F)
Assessee by		None
Revenue by		Shri Amit Jain, Sr. DR

**4. ITA No.3342/Del/2016
(Assessment Year: 2010-11)**

ACIT, Circle 61 (1), New Delhi.	Vs.	M/s. Luthra & Luthra Law Office Litigation, 103A, Ashok Estate, Barakhamba Road, New Delhi - 110 001. (PAN - AABFL3713A)
Assessee by		None
Revenue by		Shri Amit Jain, Sr. DR

**5. ITA No.3337/Del/2016
(Assessment Year: 2006-07)**

ACIT, Circle 61 (1), New Delhi.	Vs.	Shri Ashok Khurana, C – 584, Defence Colony, New Delhi – 110 024. (PAN – AAGPK5547G)
Assessee by		None
Revenue by		Shri Amit Jain, Sr. DR

**6. ITA No.2842/Del/2015
(Assessment Year: 2003-04)**

ACIT, Circle 43 (1), New Delhi.	Vs.	Shri Diwakar Asthana, Prajotishpur Appts., Sector 10, Plot No.7, Flat No.03, Ground Floor, Dwarka, New Delhi – 110 045. (PAN – ADLPA2278A)
Assessee by		None
Revenue by		Shri Amit Jain, Sr. DR

**7. ITA No.5206/Del/2015
(Assessment Year: 2008-09)**

ACIT, Circle 44 (1), New Delhi.	Vs.	M/s. Jagtaji Infrastructure Co., J/V Pramara Construction Co., 73A/JG-III, Vikaspuri, New Delhi-110018 (PAN – AAAAJ4562B)
Assessee by		None
Revenue by		Shri Amit Jain, Sr. DR

**8. ITA No.3286/Del/2015
(Assessment Year: 2011-12)**

ITO, Ward – 1, Sonapat.	Vs.	Shri Azad Singh, C/o M/s. Asad Singh Amit Kumar, New Anaj Mandi, Gohana, Sonapat. (PAN – AUWPS3191A)
Assessee by		None
Revenue by		Shri Amit Jain, Sr. DR

**9. ITA No.2169/Del/2016
(Assessment Year: 2010-11)**

ITO, Ward 1 (4), Noida.	Vs.	Smt. Geeta Srivastava, 122A, Dhawalgiri Apartments, Sector – 11, Noida. (PAN – ANOPS3499J)
Assessee by		None
Revenue by		Shri Amit Jain, Sr. DR

**10. ITA No.1148/Del/2016
(Assessment Year: 2011-12)**

ACIT, Circle 28 (1), New Delhi.	Vs.	Shri Ashwani Kumar Puri, 28/2, Friends Colony (West), New Delhi – 110 065. (PAN – AAAPP3876F)
Assessee by		None
Revenue by		Shri Amit Jain, Sr. DR

**11. ITA No.3914/Del/2009
(Assessment Year: 2001-02)**

ITO, Budaun.	Vs.	Pt. Vijay Kant Sharma, 2/42, Suresh Sharma Nagar, Bareilly (UP). (PAN – AKQPS7484N)
Assessee by		Shri Salil Kapoor, Advocate Ms. Saumya Singh, Advocate Shri Kislaya Parashar, Advocate
Revenue by		Shri Amit Jain, Sr. DR

**12. ITA No.2818/Del/2015
(Assessment Year: 2011-12)**

ITO, Ward 20 (3), New Delhi.	Vs.	M/s. Quantum Global Infratech Pvt. Ltd., Plot No.N-1/232, IRC, Village Nayapalli, Bhuvneshwar – 751 015 (Orissa) (PAN – AAACQ1652P)
Assessee by		None
Revenue by		Shri Amit Jain, Sr. DR

**13. ITA No.1159/Del/2016
(Assessment Year: 2012-13)**

ITO, Ward 10 (2), New Delhi.	Vs.	M/s. Glitz Builders & Promoters P. Ltd., M – 11, Middle Circle, Connaught Place, New Delhi – 110 001. (PAN – AABCG9331N)
Assessee by		None
Revenue by		Shri Amit Jain, Sr. DR

**14. ITA No.5383/Del/2015
(Assessment Year: 2007-08)**

ACIT, Central Circle 4, (erstwhile CC-25) New Delhi.	Vs.	Shri Ashish Kalra, A – 1/8, Janakpuri, New Delhi. (PAN – AIPPK0526N)
Assessee by		None
Revenue by		Shri Amit Jain, Sr. DR

**15. ITA No.1601/Del/2015
(Assessment Year: 2011-12)**

ITO, Ward 2, Sonapat.	Vs.	M/s. Kaccha Arthi Association, C/o Gordhan Dass, Mohana Mandi, Sonapat. (PAN – AAAAK4987D)
Assessee by		None
Revenue by		Shri Amit Jain, Sr. DR

**16. ITA No.3548/Del/2014
(Assessment Year: 2010-11)**

DCIT, Rohtak Circle, Rohtak.	Vs.	M/s. V.V. Transport, 96 – A, Subhash Nagar, Rohtak. (PAN – AADFV5250G)
Assessee by		Shri Jinendra Prasad Jain, Advocate
Revenue by		Shri Amit Jain, Sr. DR

**17. ITA No.6129/Del/2014
(Assessment Year: 2011-12)**

ITO, Ward 31 (3), New Delhi.	Vs.	Shri Yogender Kumar Mittal, Prop. M/s. Mahendra Paper Trading Co., M - 4, Pratap Bhawan - 05, Bahadur Shah Zafar Marg, New Delhi. (PAN - AAEPM3075D)
Assessee by		None
Revenue by		Shri Amit Jain, Sr. DR

**18. ITA No.839/Del/2016
(Assessment Year: 2012-13)**

ITO, Ward - 2, Panipat.	Vs.	M/s. Inderjeet Relhan & Others, Village Jalpur, Panipat. (PAN - AABFI7398J)
Assessee by		None
Revenue by		Shri Amit Jain, Sr. DR

**19. ITA No.314/Del/2016
(Assessment Year: 2012-13)**

ITO, Ward 58 (1), New Delhi.	Vs.	Shri Mujeeb Rehman, R - 234, Ramesh Park, Street No.10, Laxmi Nagar, Delhi - 110 092. (PAN - AAEP9452P)
Assessee by		None
Revenue by		Shri Amit Jain, Sr. DR

**20. ITA No.1424/Del/2016
(Assessment Year: 2012-13)**

ACIT, Central Circle 26 New Delhi.	Vs.	M/s. Bina Fashion N Food Pvt. Ltd., 53, Community Center, New Friends Colony, Delhi-110 065. (PAN - AABC5582A)
Assessee by		None
Revenue by		Shri Amit Jain, Sr. DR

**21. ITA No.4822 /Del/2012
(Assessment Year: 2006-07)**

ACIT, Circle 41 (1), New Delhi.	Vs.	Shri J.N. Goel, C – 9/9792, Vasant Kunj, New Delhi. (PAN – AAAPG6412G)
Assessee by		Shri Sidheshth Jain, FCA Mrs. Sonal Jain, ACA
Revenue by		Shri Amit Jain, Sr. DR

**22. ITA No.2397/Del/2015
(Assessment Year: 2010-11)**

DCIT, Central Circle, Dehradun.	Vs.	M/s. Kohli Realtors (P) Ltd., C – 389, Ground Floor, Defence Colony, New Delhi (PAN – AACCK8156E)
Assessee by		None
Revenue by		Shri Amit Jain, Sr. DR

**23. ITA No.5291/Del/2016
(Assessment Year: 2012-13)**

ITO (E), Ward 1 (4), New Delhi.	Vs.	M/s. Jawahar Lal Nehru National Youth Centre, 219, Deen Dayal Upadhyay Marg, New Delhi – 110 002. (PAN – AAATJ4648R)
Assessee by		Shri P.C. Yadav, Advocate
Revenue by		Shri Amit Jain, Sr. DR

Date of Hearing	02.08.2018
Date of Pronouncement	.08.2018

ORDER

PER BENCH:

These appeals by the Revenue arise out of the orders passed by the CIT(A) in relation to the captioned assessment years.

2. At the outset of the hearing itself, the ld. Senior DR brought to our attention that CBDT vide Circular No.03/2018 dated 11TH July 2018 has decided that the revenue would not prefer an appeal before the Tribunal if the tax effect is less than Rs.20 lakhs. Therefore, he pleaded that the appeals of

the revenue be decided as per the instruction of the CBDT. Ld AR also reiterated same facts.

3. We have heard both the sides on the issue and perused the material. We find that the CBDT vide circular dated 11th July 2018 has revised the monetary limit for filing the appeal by the department before Income Tax Appellate Tribunal, Hon'ble High Courts and Hon'ble Supreme Court. The relevant para of the aforesaid circular is reproduced 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>Sl.No.</i>	<i>Appeals in Income-tax matters</i>	<i>Monetary Limit(in Rs.)</i>
<i>1.</i>	<i>Before Appellate Tribunal</i>	<i>20,00,000</i>
<i>2.</i>	<i>Before High Court</i>	<i>50,00,000</i>
<i>3.</i>	<i>Before Supreme Court</i>	<i>1,00,00,000</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.”

4. We find that the tax effect involve in the appeals of the Revenue are below Rs.20 lakhs. There is no dispute that the Board's instructions or directions issued to the Income-tax authorities are binding on those authorities, therefore, the Department should have withdrawn/not pressed the present appeals in view of the aforesaid instruction since the tax effect in the instant appeal is less than the amount of Rs.20 lakhs.

5. In view of the above, Circular No.3/2018 dated 10.07.2018 will apply to all pending appeals. Therefore, it is held that the appeal is not maintainable in the instant case as the tax effect is less than Rs.20 lakhs. Accordingly, it is held that appeals filed by the revenue are not maintainable.

6. In the result, appeals filed by the department are dismissed.

Order pronounced in open court on this 03 day of August, 2018.

**Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER**

**sd/-
(DIVA SINGH)
JUDICIAL MEMBER**

Dated the 03 day of August, 2018/TS

Copy forwarded to:

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

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ASSISTANT REGISTRAR
ITAT NEW DELHI