

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "C" : NEW DELHI

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

ITA No:- 5405/Del/2015  
(Assessment Year: 2012-13)

DCIT, Circle 19(2), New Delhi.	Vs.	M/s Pearl Polymers Ltd., A/97/2, Okhla Industrial Area, Phase-II, New Delhi-110020.  PAN No.-AAACP0182F
APPELLANT		RESPONDENT

ITA No:- 5550/Del/2015  
(Assessment Year: 2010-11)

ITO, Ward-21(1), New Delhi.	Vs.	M/s Raj Kripal Lumbers Ltd., 7, Arjun Nagar, Kotla Mubarakpur, New Delhi-110003.  PAN No.-AAACR8639K
APPELLANT		RESPONDENT

ITA No:- 5537/Del/2015  
(Assessment Year: 2011-12)

ITO, Ward 32(2), Room No.-1804, E-2, Civic Centre, New Delhi.	Vs.	M/s Chemical Sales & Services, 145, Mehrauli, Gurgaon Road, New Delhi.-110030.  PAN No.-AAEFC0142k
APPELLANT		RESPONDENT

ITA No:- 4026/Del/2015  
(Assessment Year: 2010-11)

ITO, Ward-32(1), New Delhi.	Vs.	Shri Harshad Gupta, House No.-104, Asola Extn., Fatehpur Beri, Sultanpur West, New Delhi-110074.  PAN No.-ARWPG3337K
APPELLANT		RESPONDENT

ITA No:- 4734/Del/2013  
(Assessment Year: 2010-11)

ITO, Ward-12(4), C.R. Bldg., New Delhi.	Vs.	M/s Horizon BPO Pvt. Ltd., E-27, South Extn-II, New Delhi-110049.  PAN No.-AABCH4103P
APPELLANT		RESPONDENT

ITA No:- 3267/Del/2015  
(Assessment Year: 2011-12)

Dy. Commissioner of Income Tax, Circle-3, Gurgaon.	Vs.	M/s P.B.S. Foods Pvt. Ltd., 126-127, 1 <sup>st</sup> Floor, Vardhman Star Shop Mall, Sec-19, Faridabad-121002.  PAN No.-AADCP6496R
APPELLANT		RESPONDENT

ITA No:- 4033/Del/2015  
(Assessment Year: 2010-11)

ITO, Ward-60(5), New Delhi.	Vs.	M/s Indo Carriers, 301-302, 9-B/2, 3 <sup>rd</sup> Floor, Nehru Complex, Pandav Nagar, New Delhi-92.  PAN No.-AABFI0335D
APPELLANT		RESPONDENT

ITA Nos:- 5809 & 5810/Del/2015  
 (Assessment Years: 2006-07 & 2012-13)

Assistant Commissioner of Income Tax, Central Circle- 3, New Delhi. (Erstwhile Central Circle-13, New Delhi.)	Vs.	Smt. Preeti Gulati, 42, 3 <sup>rd</sup> Floor, Hemkunt Colony, Greater Kailash, Phase-1, New Delhi.  PAN No.-AIJPG9094P
APPELLANT		RESPONDENT

ITA No:- 3371/Del/2015  
 (Assessment Year: 2007-08)

DCIT, Circle-9(1), Room No. 163, C.R. Building, New Delhi.	Vs.	M/s Sutlej Textiles and Industries Ltd., Pachpahar Road, Bhawanimandi (Rajasthan).  PAN No.-AAJCS1850N
APPELLANT		RESPONDENT

ITA No:- 3581/Del/2014  
 (Assessment Year: 2009-10)

DCIT, Circle 12(1), New Delhi.	Vs.	G.K. Dairy and Milk Products (P) Ltd., B-5, Pragati Chambers, Ranjit Nagar, New Delhi-110008. PAN No.- AAACG3118J
APPELLANT		RESPONDENT

ITA Nos:- 1350/Del/2012 & 5326/Del/2011)  
 (Assessment Years: 2007-08 & 2008-09)

DCIT, Circle-11(1), New Delhi.	Vs.	M/s Impulse International Pvt. Ltd., B-12, Nizamudin West, New Delhi-110013.
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		PAN No.-AAAC17150G
APPELLANT		RESPONDENT

<b>For Revenue:</b>	Sh. A.K. Yadav, Sr. DR
<b>For Assessee :</b>	Sh. A.K.Srivastava, CA (In ITA No. 5550/Del/2015) Sh. Shailesh Gupta, Adv (In ITA no. 5537/Del/2015) Sh. Shivansh Panda, Adv. (In ITA no. 4737/Del/2013) Sh. Suvinay Dass, Adv. (In ITA no. 3267/Del/2015) Sh. S.K. Tyagi, Adv. (In ITA No. 4033/Del/2015) Sh. Karan Jain, Adv. (In ITA No.-3371/Del/2015) Sh. Abhishek Mathur, Adv. (In ITA No. 3581/Del/2014) Sh. Kunal Gokhle, Adv. (In ITA Nos.-1350/Del/2012 & 5326/Del/2011)
	None appeared in remaining appeals.

Date of Hearing:	13.08.2018
Date of Pronouncement:	13.08.2018.

ORDER

PER BENCH :

This Order shall dispose off the above Departmental Appeals filed by the Revenue.

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. 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. 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.

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

Order pronounced in the open court on 13/8/2018

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

**Sd/-**  
**(BHAVNESH SAINI)**  
**JUDICIAL MEMBER**

Dated: 13.08.2018  
Pooja/-

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI

Date of dictation	13/8/2018
Date on which the typed draft is placed before the dictating Member	13/8/2018
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	13 /8/2018
Date on which the fair order is placed before the Dictating Member for pronouncement	13/8 /2018
Date on which the fair order comes back to the Sr. PS/PS	13 /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	

