

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES: "A": NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
AND
SHRI O.P. KANT, ACCOUNTANT MEMBER**

ITA/IT(SS)A/ CO No.	Appellant	Respondent	AY/ Asst. Period	Assessee By
989/Del/2015	ACIT, Central Circle -30, New Delhi	M/s. Archon Estate Pvt. Ltd., 910, Ansal Bhavan, 16, K.G. Marg, New Delhi (PAN:AAFCA0799Q)	2010-11	Sh. Somil Agarwal, Adv. & Sh. Saurabh Goyal, CA
394/Del/2015	ACIT, Central Circle-30, New Delhi	M/s. Archon Estate Pvt. Ltd., 910, Ansal Bhavan, 16, K.G. Marg, New Delhi (PAN:AAFCA0799Q)	2008-09	Sh. Somil Agarwal, Adv. & Sh. Saurabh Goyal, CA
995/Del/2015	ACIT, Central Circle-30, New Delhi	M/s. Arintex Ltd., Lotus Tower Basement, Community Centre, New Friends Colony, New Delhi (PAN:AADCA5442J)	2008-09	Sh. Somil Agarwal, Adv. & Sh. Saurabh Goyal, CA
2558/Del/2015	DCIT, Central Circle, 13-A, Subhash Road, Dehradun	M/s. Quality Associates, 7-A, Luxmi Road, Dehradun (PAN:AAAAQ0073C)	2005-06	None
C.O. No. 370/Del/2015	M/s. Quality Associates, 7-A, Luxmi Road, Dehradun	DCIT, Central Circle, 13-A, Subhash Road, Dehradun	2005-06	None
2583/Del/2015	ITO, Ward-2, Rohtak	Sh. Mahabir Singh, S/o- Sh. Gyani Ram, H. No. 432, VPO Makroli Kalan, Rohtak (PAN:BFWPS9572R)	2011-12	None

1221/Del/2015	ACIT, Central Circle, Karnal	Sh. Ved Prakash Bharti, H. No. 1049-50, Sector- 13-17, HUDA, Panipat (PAN:AAVPB5477D)	2011-12	None
3518/Del/2015	ITO, Kotdwar, Aayakar Bhawan, Patel Marg, Kotdwar	Sh. Ganesh Negi, R/o- Thana Mohalla, Pauri, Distt. Pauri, Garhwal (PAN:ADYPN8415F)	2009-10	None
3044/Del/2015	DCIT, Circle-6(2), Room No. 390, C.R. Building, I.P. Estate, New Delhi	M/s. Continental Carbon India Ltd., F-40, NDSE, Part-I, New Delhi (PAN:AABCC8129N)	2008-09	None
3960/Del/2015	ACIT, Circle-2(1)(1), International Taxation, Room No. 410, E-2 Block, Civic Centre, New Delhi	M/s. Hitachi Ltd., Tokyo Japan Unit, 802A-802B, Tower-2, 8 th Floor, Konnetus Building, Bhavbhuti Marg, Near Minto Bridge, Connaught Place, New Delhi (PAN:AAACH2953A)	2010-11	Sh. Tarandeep Singh, Adv.

Department By : Shri Ravi Kant Gupta, Sr. DR

Date of Hearing : 02.08.2018

Date of Pronouncement : 02.08.2018

ORDER

PER O.P. KANT, AM:

These appeals by the Revenue and a Cross objection by one of the assessee arise out of the orders passed by the CIT(A) in relation to the captioned assessment years.

2. Some of the assessee-respondents were represented by their respective learned Authorized Representatives, while others remained unrepresented. During the course of hearing, the learned Departmental Representative, although supported the respective orders of the Assessing Officer, but could

not controvert the fact that the tax effect involved in each of these appeals are less than Rs.20,00,000/-

3. We have heard learned Sr. Departmental Representative as well as learned Authorized Representatives, appearing in their respective cases and have perused the relevant material on record. It is noticed that recently the CBDT has issued Circular No. 03 of 2018, dated 11th July, 2018 with retrospective effect, revising the monetary limit to Rs.20,00,000/- for not filing appeals before the Tribunal

4. From the above Circular, it is palpable that the Instruction is applicable to the pending appeals also with retrospective effect and there is a clear-cut direction to the Department to withdraw or not press such appeals filed before the ITAT, wherein tax effect is less than Rs.20,00,000/-. Going by the prescription of the afore-noted Circular, we are of the view that the Revenue should have either not filed the instant appeals before the Tribunal or withdrawn the same as the tax effect in these appeals are admittedly less than the prescribed limit, i.e., Rs. 20,00,000/- for not filing the appeals. Accordingly, we dismiss the all the appeals filed by the Revenue without going into merits of the case. The Cross Objection filed by one of the assesseees, which is in support of the respective impugned order, is also dismissed as infructuous. However, the Department is at liberty to file Miscellaneous Application, if the tax effect is found to be more than the prescribed limited of Rs.20,00,000/- or otherwise.

5. In the result, all the appeals of the Revenue and a Cross Objection of the assessee stand dismissed.

Order Pronounced in the Court on 02/08/2018

Sd/-

**[AMIT SHUKLA]
JUDICIAL MEMBER**

Sd/-

**[O.P. KANT]
ACCOUNTANT MEMBER**

Dated: 02/08/2018.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT (A)
5. DR, ITAT

AR, ITAT, NEW DELHI.