

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "I-2", NEW DELHI**

BEFORE SHRI R.K.PANDA, AM & SMT. BEENA A PILLAI, JM

ITA/ CO No.	Appellant	Respondent	A.Y.	Assessee By
1908/Del/2018	ACIT, Circle 19(2), New Delhi.	M/s Penguin Buildtech (P) Ltd. 6 th Floor, Golf View Corporate Tower Tower A Golf Course Road Sector 42 Gurgaon 122 002 Haryana AADCP6631N	2014-15	None
3329/Del/2017	DCIT, Circle 17(1) New Delhi	M/s Mohan Clothing Co.Pvt.Ltd. 76, Udyog Vihar 1 Gurgaon 122 016 AAACM1374L	2012-13	None
3453/Del/2017	ITO, Ward 17(2) New Delhi	M/s Mount Apartment P.Ltd. C-55, II Floor Preet Vihar New Delhi 92 AANFM2900Q	2012-13	None
4598/Del/2017	ITO, Ward 47(1) New Delhi	Manish Bansal	2005-06	None
5359/Del/2017	ACIT, Circle 18(1) New Delhi	Smt. Neena Grover 56/42, West Punjabi Bagh New Delhi 26 AAQPG3559E	2013-14	None
5479/Del/2017	DCIT, Circle 16(1) New Delhi	Mantec Consultants P.Ltd. 805, Vishal Bhawan 95, Nehru Place New Delhi 19 AAACM1496R	2013-14	None
5836/Del/2017	ACIT, Circle 45(1) New Delhi	Sh. Rajiv Kumar Kataria T 8, Rajouri Garden	2014-15	Ms.Rinky Sharma, AR

		New Delhi 27		
1644/Del/2018	ACIT, Circle 19(2) New Delhi	Petal Managements Services P.Ltd. Flat No.7451, Pocket D7 Vasant Kunj New Delhi 70 AAECP0353N	2014-15	None
1645/Del/2018	ACIT, Circle 19(2) New Delhi	Petnet Radio Pharmaceutical Solutions P Ltd. 54/D-9, Kisshangarh Village New Delhi 7 AACCD2596F	2013-14	None
1646/Del/2018	ACIT, Circle 19(2) New Delhi	PC Jewellers Ltd. C-54, Preet Vihar Delhi 92 AADCP5443Q	2011-12	Sh. Marudhar Aggarwal, Adv.
C.O.No.99/Del/18 (In ITA 1646/Del/18)	PC Jewellers Ltd. C-54, Preet Vihar Delhi 92 AADCP5443Q	ACIT, Circle 19(2) New Delhi	2011-12	Sh. Marudhar Aggarwal, Adv.
1641/Del/2018	ACIT, Circle 20(2) New Delhi	Quippo Valuers & Auctioneers P Ltd. D-2, 5 th floor Southern Park Saket Place Delhi 17 AABCH5726J	2014-15	None
3570/Del/2016	ACIT, Central Circle 18 New Delhi	Sh. Bhupinder Singh Kochar 5, Kasturba Gandhi Marg New Delhi 1 AAIPK4653K	2004-05	Sh. Lalit Mohan, C.A.
2913/Del/2017	ACIT, Circle 28(1) New Delhi	Sh. Deepak Dhar Gupta A 145, New Friends Colony New Delhi 48 ACNPG1164G	2011-12	Sh. S.S.Kalra, C.A.
647/Del/2017	ACIT, Circle 76(1) New Delhi	Trading Engineers (International) Ltd. UM House	2012-13	None

		Plot No.35P Sector 44 Gurgaon 122 002 AAACT3870G		
3483/Del/2016	DCIT, Circle 16(2) New Delhi	Sh. Ramesh Chand Roorkee	2006-07	Sh. Somil Aggarwal, Adv. Sh. Lakshya Goyal, Adv. Sh. Saurash Goyal, CA
C.O.283//Del/2016 In ITA 3483/Del/16)	Sh. Ramesh Chand S/o Sh. Prakash Agarwal 12/1, Main bazaar (New Mandir) Bhagwanpur Roorkee AUAPC2368R	DCIT, Circle 16(2) New Delhi	2006-07	- Do -
2185/Del/18 & 2186/Del/2018	DCIT, Circle 3 Gurgaon	Pay U Payments 4 th Floor, Pearl Tower Plot no.51, Sector 32 Gurgaon 122 001 Haryana AAJCS9091D	2013-14 & 2014-15	
3304/Del/2017	ACIT, C.C.26 New Delhi	Sh. Bal Kishan Saraf 1290, Katra Dhulia Chandni Chowk Delhi 6 AAHPS3659Q	2005-06	None
3303/Del/2017	ACIT, C.C.26 New Delhi	Sh. Bal Kishan Saraf 1290, Katra Dhulia Chandni Chowk Delhi 6 AAHPS3659Q	2003-04	None
6294/Del/2016	ACIT, Circle 28(1) Delhi	Sh. Ashish Abrol Prop. M/s Janex X-2, Okhla Industrial area Phase II New Delhi 110 020 AAEPA6509L	2013-14	Sh.KP Garg, C.A.
6686/Del/2016	ACIT, Central	Sh. Sanjay Singhal	2014-15	None

	Circle 19 New Delhi	83, Sunder Nagar New Delhi ABMPS1773M		
4738/Del/2017	ITO(E), Trust Ward 1(1) New Delhi	Aryawart Welfare Society Sector C Ryan International School Pocket 8 Vasant Kunj New Delhi 110 037 AAATA4965G	2014-15	None
1548/Del/2018		Philip Koshy	2012-13	None
1542/Del/2018	ACIT, Central Circle 16 New Delhi	Rathi Bars Limited A 24/7, Mohan Co- Op. Indl. Estate Mathura Road N.Delhi 44 AAACR0737N	2015-16	Sh.Ved Jain, Adv. Sh. Pranjal Srivastava, Adv.
2398/Del/2017	ITO, Ward 15(1) New Delhi 2	Lambodar Finvest P Ltd. Om Tower, M.I.Road Church Road Jaipur AAACL2355C	2012-13	None
2904/Del/2018	DCIT, Circle 1 Faridabad	Lakhani Footwear P Ltd. Plot No.130 Sector 24 Faridabad Haryana AAACL3112H	2013-14	None
770/Del/2017	ACIT Circle 30(1) New Delhi	Sh. Rahul Mishra B-23, Chirag Enclave New Delhi 44 AAFPM6245A	2006-07	None
C.O.85/Del/2017 (In ITA 770/Del/17)	Sh. Rahul Mishra B-23, Chirag Enclave New Delhi 44 AAFPM6245A	ACIT Circle 30(1) New Delhi	2006-07	None
2782/Del/2016	ACIT, Central Circle 13 New Delhi 55	Sh. Arun Kumar B 61, Main Market Madipur Colony New Delhi 63	2011-12	None

		AHBPK6487D		
2760/Del/2016	ITO, Ward 3 Aayakar bhawan Rohtak	Sh. Rajesh Ruhil VPO-Rohad Bahadurgarh Dt.Jhajjar Haryana ANCPR9819D	2010-11	None

Revenue by: Sh. H.K.Chaudhary, CIT, D.R.

Date of Hearing : 23.08.2018

Date of pronouncement: 24/08/2018

ORDER

PER BENCH:

These appeals by Department are against different assessee's and Cross objections/Appeals by some assessee's are heard together. These appeals have been filed against orders passed by respective Ld.CIT(A), in relation to different assessment years.

2. Ld. CIT.DR appeared on behalf of Revenue. In some appeals, assessee's has recorded appearance through their representatives, while in others, assessee's remained unrepresented.

3. We have heard the parties. It is found that pursuant to mandate of section 268A, CBDT has issued Circular No. 03 of 2018, dated 11th July, 2018 with retrospective effect, revising monetary limit to Rs.20,00,000/- for not filing appeals before the Tribunal. Since tax effect involved in instant appeals is less than Rs.20,00,000/-, therefore they are not maintainable. The Ld.CIT.D.R., although supported orders of Ld.AO, could not controvert the fact that tax

effect involved in these appeals is less than Rs.20,00,000/-.

4. On Going through above referred CBDT Circular, it is clear that it is applicable to all pending appeals with retrospective effect, and there is a clear-cut direction to the Department to either withdraw, or not press such appeals filed before the Tribunal, wherein tax effect is less than Rs.20,00,000/-. We are, therefore, of the view that all the above appeals are not maintainable, as tax effect in these appeals are admittedly less than Rs. 20,00,000/-.

5. The Ld.CIT.DR brought to our notice letter dated 20.08.2018 by Director (ITJ), CBDT, New Delhi addressed to All Principal CCITs in respect of para no. 10 of Circular dated 11.7.2018, enumerating certain exceptional instances where appeals filed by revenue should be contested, notwithstanding low tax effect. For the sake of convenience the same is reproduced as under:

“10. Adverse judgments relating to the following issues should be contested on merits notwithstanding that the tax effect entitled is less than the monetary limits specified in paragraph 3 above or there is no tax effect:

(a) where the constitutional validity of the provisions of an Act or Rule is under challenge, or

(b) where Board’s order, Notification, Instruction or Circular has been held to be illegal or ultra vires, or

(c) where revenue audit objection in the case has been accepted by the Department, or

(d) where addition relates to undisclosed foreign income/undisclosed foreign assets (including financial assets)/undisclosed foreign bank account.

(e) where addition is based on information received from external sources in the nature of law enforcement agencies such as CBI/ED/DRI/SFIO/Directorate General of GST Intelligence (DGGI).

(f) cases where prosecution has been filed by the Department and is pending in the court.”

Ld.CIT DR, however, could not place any material on record to demonstrate that any of the appeals listed before us stands covered by amended para 10, vide letter dated 20.08.2018 by Director (ITJ), CBDT, New Delhi addressed to All Principal CCITs.

5.1. Under these circumstances, we dismiss all present appeals filed by Revenue with liberty to Department to prefer Miscellaneous Applications, if it is found that either tax effect is more than Rs.20,00,000/-, or appeal gets covered by revised para 10 of Circular dated 11.7.2018, vide letter dated 20.08.2018 of Director (ITJ), CBDT, New Delhi addressed to All Principal CCITs.

Accordingly, appeals of the Revenue stand dismissed.

6. So far as cross objection/cross appeal filed by assessee in some appeals filed by revenue are concerned, we hold as under:

- In respect of CO No.99/del/2018 filed by assessee in ITA No. 1646/del/2018 is concerned Ld.AR did not pressed the

grounds raised therein. Accordingly CO No.99/del/2018 stands dismissed as not pressed.

- In respect of CO No. 85/del/2017 filed by assessee in ITA No. 770/del/2017 and CO No. 283/del/2016 filed by assessee in ITA No. 3483/del/2016 are in support of the order passed by Ld. CIT (A) therein respectively. Since vide para 5-5.1 hereinabove, appeals filed by revenue is dismissed, CO number 85/del/2017 and CO No. 283/del/2016 becomes infructuous.

7. In the result, all appeals by Revenue as well as C.O. by assessee stands dismissed.

The order pronounced in the open court on 24.08.2018.

Sd/-

Sd/-

(R.K.PANDA)
ACCOUNTANT MEMBER
Dated: 24/08/2018

(BEENA PILLAI)
JUDICIAL MEMBER

Manga
Copy forwarded to:

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

ASSISTANT REGISTRAR

