

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : I-1: FRIDAY : NEW DELHI
BEFORE SHRI R.S. SYAL, VICE PRESIDENT
AND
SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER

ITA No.3482/Del/2016
Assessment Year : 2010-11

DCIT,
Circle-16(2),
New Delhi.

Vs. McCann Erickson (India) Pvt. Ltd.,
204-206, Tolstoy Marg,
New Delhi.
PAN: AA ACT0835D

Assessee by : None

ITA No.3509/Del/2016
Assessment Year : 2000-01

DCIT,
Circle-22(1),
New Delhi

Vs. Sarvodaya Realtors (P) Ltd.,
D-36, South Extn. Part-II,
New Delhi.
PAN: AA OCS4264R

Assessee by : S/Shri Saurabh Goyal &
Somil Aggarwal, Advocates

ITA No.6211/Del/2016
Assessment Year : 2011-12

ACIT,
Circle-22(1),
New Delhi

Vs. T.C. Healthcare Pvt. Ltd.,
35, Netaji Subhash Marg,
Daryaganj,
New Delhi.
PAN: AA ACT3701G

Assessee by : Shri P.S. Kashap, CA

ITA Nos.3482, 3509, 6211, 6232, 6435,
6521, 6639, 6654 to 6656 & 6666/Del/2016;
ITA Nos.563, 577, 773, 878, 1091, 2806,
2807, 2877, 2935, 2936, 3077, 3610 &
3635/Del/2017; & CO No.35/Del/2017

ITA No.6232/Del/2016
Assessment Year : 2009-10

ITO,
Ward 30(4),
NewDelhi.

Vs Veena Kashyap,
M-84, 1st Floor,
Greater Kailash, Phase-I,
New Delhi.
PAN: ADYPK5677N

Assessee by : None

ITA No.6435/Del/2016
Assessment Year : 2008-09

ACIT,
Central Circle-14,
New Delhi.

Vs. S.S. Con Build Pvt. Ltd.,
Plot No.1, BG-1 & BG-2,
Paschim Puri,
New Delhi.
PAN: AAJCS7477F

Assessee by : None

ITA No.6521/Del/2016
Assessment Year : 2012-13

ACIT,
Circle-27(1),
New Delhi.

Vs. Ultimate Fashion Maker Ltd.,
B-286,
Okhla Industrial Area, Phase I,
New Delhi.
PAN: AAACU2099N

Assessee by : None

ITA No.6639/Del/2016
Assessment Year : 2013-14

ACIT,
Central Circle-20,
New Delhi.

Vs. Trapti Popbuild (P) Ltd.,
14A/33, Basement,
WEA Karol Bagh,
New Delhi.
PAN: AANCS5954M

ITA Nos.3482, 3509, 6211, 6232, 6435,
6521, 6639, 6654 to 6656 & 6666/Del/2016;
ITA Nos.563, 577, 773, 878, 1091, 2806,
2807, 2877, 2935, 2936, 3077, 3610 &
3635/Del/2017; & CO No.35/Del/2017

Assessee by : None

ITA Nos.6654 to 6656/Del/2016
Assessment Years : 2012-13 to 2014-15

ACIT,
Central Circle-25,
New Delhi.

Vs. Quadrant Televentures Ltd.,
B-71, Industrial Area,
Phase VII,
Mohali.
PAN: AABCT2862R

Assessee by : None

ITA No.6666/Del/2016
Assessment Year : 2010-11

ACIT,
Circle-25(1),
New Delhi.

Vs. Tangerine Digital Entertainment Pvt.
Ltd.,
M-12, Balrama House,
Karampura Commercial Complex,
New Delhi.
PAN: AACCT4800A

CO No.35/Del/2017
(ITA No.6666/Del/2016)
Assessment Year : 2010-11

Tangerine Digital Entertainment
Pvt. Ltd.,
M-12, Balrama House,
Karampura Commercial
Complex, New Delhi.
PAN: AACCT4800A

Vs. ACIT,
Circle-25(1),
New Delhi.

Assessee by : None

ITA Nos.3482, 3509, 6211, 6232, 6435,
6521, 6639, 6654 to 6656 & 6666/Del/2016;
ITA Nos.563, 577, 773, 878, 1091, 2806,
2807, 2877, 2935, 2936, 3077, 3610 &
3635/Del/2017; & CO No.35/Del/2017

ITA No.563/Del/2017
Assessment Year : 2009-10

ITO,
Ward-20(3),
New Delhi.

Vs. Quantum BSO & Tech Pvt. Ltd.,
512, Ansal Tower,
Nehru Place,
New Delhi.
PAN: AAAFQ1295R

Assessee by : Shri Satish Aggarwal, CA

ITA No.577/Del/2017
Assessment Year : 2012-13

ACIT,
Circle-21(2),
New Delhi.

Vs. Quattro Global Services Pvt. Ltd.,
(Formerly known as Quattro BPO
Solutions Pvt. Ltd.),
Plot No.264, Sector-22,
Gurgaon.
PAN: AAFC A4469B

Assessee by : None

ITA No.773/Del/2017
Assessment Year : 2010-11

DCIT,
Circle-25(2),
New Delhi.

Vs. Times Publishing House Ltd.,
Times House, 4th Floor,
Bahadur Shah Zafar Marg,
New Delhi.
PAN: AA ACT0028J

Assessee by : None

ITA Nos.3482, 3509, 6211, 6232, 6435,
6521, 6639, 6654 to 6656 & 6666/Del/2016;
ITA Nos.563, 577, 773, 878, 1091, 2806,
2807, 2877, 2935, 2936, 3077, 3610 &
3635/Del/2017; & CO No.35/Del/2017

ITA No.878/Del/2017
Assessment Year : 2013-14

ACIT,
Circle-52(1),
New Delhi.

Vs. Siddharth Jain,
6th Floor, 612-618,
Narain Manzil,
23, Barakhamba Road,
New Delhi.
PAN: ACYPJ7083L

Assessee by : Shri V.K. Garg, CA

ITA No.1091/Del/2017
Assessment Year : 2007-08

ITO,
Ward-2(5),
13-A,Subhash Road,
Dehradun.

Vs Usha Gupta,
180, New Road,
Dehradun.
PAN: ABIPG9226B

Assessee by : None

ITA Nos.2806 & 2807/Del/2017
Assessment Years : 2004-05 & 2005-06

DCIT,
Central Circle-18,
New Delhi.

Vs. Ulfex Ltd.,
305, 3rd Floor,
Bhanot Corner,
Pamposh Enclave, GK-1,
New Delhi.
PAN: AAACF0109J

Assessee by : Shri Rajive Kumar, CA

ITA No.2877/Del/2017
Assessment Year : 1999-2000

ITO,
Ward-3(4),
Saharanpur.

Vs. Shivji Palace Hotel & Club Pvt. Ltd.,
Dehradun Road,
Saharanpur.
PAN: AACCS6882R

Assessee by : None

ITA Nos.3482, 3509, 6211, 6232, 6435,
6521, 6639, 6654 to 6656 & 6666/Del/2016;
ITA Nos.563, 577, 773, 878, 1091, 2806,
2807, 2877, 2935, 2936, 3077, 3610 &
3635/Del/2017; & CO No.35/Del/2017

ITA No.2935 & 2936/Del/2017
Assessment Years : 2010-11 & 2011-12

ACIT,
Circle-30(1),
New Delhi.

Vs. Satish Kumar Gupta,
135, Devika Tower,
6, Nehru Place,
New Delhi.
PAN: AACPG7419H

Assessee by : None

ITA No.3077/Del/2017
Assessment Year : 2012-13

ACIT,
Circle-44(1),
New Delhi.

Vs. Kapoor Singh Grewal,
H.No.1458,
Sector-23,
Sonapat.
PAN: AECPG9694J

Assessee by : None

ITA No.3610/Del/2017
Assessment Year : 2012-13

ACIT,
Circle25(2),
New Delhi.

Vs. Towerbase Services Pvt. Ltd.,
3rd Floor, Western Wing, Thapar House,
124, Janpath,
PAN: AABCT5717H

Assessee by : Shri Upvan Gupta, CA

ITA No.3635/Del/2017
Assessment Year : 2012-13

ACIT,
Circle-26(2),
New Delhi.

Vs. Vimoni India Pvt. Ltd.,
3-D, Vandana Building,
11, Tolstoy Marg,
New Delhi.
PAN: AAACV3859K

Assessee by : None

(Appellants)

(Respondents)

ITA Nos.3482, 3509, 6211, 6232, 6435,
6521, 6639, 6654 to 6656 & 6666/Del/2016;
ITA Nos.563, 577, 773, 878, 1091, 2806,
2807, 2877, 2935, 2936, 3077, 3610 &
3635/Del/2017; & CO No.35/Del/2017

Department By : Shri Kumar Pranav, Sr. DR

Date of Hearing : 23.08.2018

Date of Pronouncement : .08.2018

ORDER

R.S. SYAL, VP:

The present appeals filed by the Revenue in respect of different assessees and a Cross Objection filed by the assessee are directed against the orders passed by the CIT(A) in relation to the different assessment years.

2. The Id. DR appeared on behalf of the Revenue. In some of the cases, the assessees put in appearance through their Attorneys, while in others, the assessees remained unrepresented.

3. We have heard the parties. It is found that pursuant to the mandate of section 268A, 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

ITA Nos.3482, 3509, 6211, 6232, 6435,
6521, 6639, 6654 to 6656 & 6666/Del/2016;
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3635/Del/2017; & CO No.35/Del/2017

Tribunal. It is further found that as the tax effect involved in the instant appeals is less than Rs.20,00,000/-, the extant appeals are not maintainable. The Id. D.R., although supported the orders of the Assessing Officer, but could not controvert the fact that tax effect involved in these appeals is less than Rs.20,00,000/-.

4. Going by the prescription of the aforementioned 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/-. We are, therefore, 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 is admittedly less than the prescribed limit, i.e., Rs. 20,00,000/- for not filing the appeal. Accordingly, we dismiss the instant appeals without going into merits of the cases.

ITA Nos.3482, 3509, 6211, 6232, 6435,
6521, 6639, 6654 to 6656 & 6666/Del/2016;
ITA Nos.563, 577, 773, 878, 1091, 2806,
2807, 2877, 2935, 2936, 3077, 3610 &
3635/Del/2017; & CO No.35/Del/2017

5. The Id. DR has brought to our notice a letter dated 20.08.2018 of the Director (ITJ), CBDT, New Delhi addressed to All the Principal CCITs in which para no. 10 of the earlier Circular dated 11.7.2018, enumerating certain instances in which the appeals should be contested notwithstanding the low tax effect, has been revised. He, however, could not place any material on record to demonstrate that any of the above appeals is covered by the amended para of the Circular. Under these circumstances, we dismiss all the appeals filed by the Revenue and give liberty to the Department to file Miscellaneous Applications, if it is found that either the tax effect is more than the prescribed limit of Rs.20,00,000/- or the appeals gets covered in the revised para 10 of the letter dated 20.08.2018. Accordingly, the appeals of the Revenue stand dismissed.

6. Now we turn to the C.O. filed by an assessee. Since the appeal of the Revenue from which such C.O. has arisen, has been dismissed hereinabove, the C.O. has become infructuous and stands dismissed.

ITA Nos.3482, 3509, 6211, 6232, 6435,
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3635/Del/2017; & CO No.35/Del/2017

7. In the result, all the appeals of the Revenue as well as the C.O. of the assessee stand dismissed.

The order pronounced in the open court on 24.08.2018.

Sd/-

Sd/-

[K. NARASIMHA CHARY]
JUDICIAL MEMBER

[R.S. SYAL]
VICE PRESIDENT

Dated, 24th August, 2018.

dk

Copy forwarded to:

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

AR, ITAT, NEW DELHI.