

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

**BEFORE SHRI N.K.SAINI, ACCOUNTANT MEMBER
AND
SHRI SUCHITRA KAMBLE, JUDICIAL MEMBER**

**ITA No.1155/Del/2017
Assessment Year : 2010-11**

ACIT,
Central Circle-3,
Room No. 332,
ARA Centre, Jhandewalan Extn.
New Delhi.

Vs. Charu Shekhar Gupta
203, Ashadeep Apartment,
9, Haily Road
New Delhi
PAN: AAAPG6913C

Assessee by- None
Revenue by- Sh. V.K.Jiwani, Sr. DR

**ITA No.4635/Del/2016
Assessment Year : 2007-08**

ACIT,
Central Circle-17,
Room No. 103,
1st Floor, Hall No. -1,
ARA Centre,
E-2, Jhandewalan
New Delhi

Vs. D-Art Furniture System P. Ltd.
1-107A, Kirti Nagar

New Delhi
PAN: AABCD6422H

Assessee by- Sh. Anil Chopra, CA
Revenue by- Ms. Rachna Singh, CIT, DR

**ITA no. 1153/Del/2017
Assessment Year : 2008-09**

ACIT
Central Circle-3, Room No. 332
ARA Centre, Jhandewalan
Extn.
New Delhi

Vs. Shri Charu Shekhar Gupta
203, Ashadeep Apartment,
9, Haily Road
New Delhi
PAN : AAAPG6913C

Assessee by- None
Revenue by- Sh. V.K.Jiwani, Sr. DR

ITA Nos. 4635,6485, 3592,3593/Del/2016 and
ITA Nos.1155,1153,881,6133,1157,5572,
6134,5607,5501,957,5976/Del/2017

ITA no. 6485/Del/2016
Assessment Year : 2008-09

ITO
Ward-1(2),
Muzaffarnagar

Vs. Cane Development Council, Rohana
Kalan,
Muzaffarnagar
PAN : AAALC0277F

C.O. No 44/Del/2017
(In ITA No. 6485/Del/2016)
Assessment Year : 2008-09

Cane Development Council,
Rohana Kalan
Rohana Kalan
Muzaffernagar
PAN : AAALC0277F

Vs. ITO
Ward-1(2)

Muzaffernagar

Assessee by - None
Revenue by - Sh. V.K.Jiwani , Sr. DR

ITA no. 881/Del/2017
Assessment Year : 2013-14

ACIT
Circle -52(1), Room No. 1405,
14th Floor
E-2 Block, DR. S.P. Mukherjee
Civic Centre, New Delhi

Vs. Vivek Kumar Jain
6th Floor, 612-618,
Narain Manzil, 23, Barakhamba Road
New Delhi
PAN : AAAPJ4588L
Sh. V.K.Garg, Adv.
Sh. V.K.Jiwani, Sr. DR

Assessee by-
Revenue by-

ITA no. 6133/Del/2017
Assessment Year : 2009-10

ACIT,
Circle-74(1)
Laxmi Nagar, New Delhi

Vs. Department of Higher Education
Room No. 227C, C-Wing, Shastri
Bhawan,
PAN : DELS27745E

Assessee by- None
Revenue by- Sh. V.K.Jiwani, Sr. DR

ITA No.1157/Del/2017
Assessment Year : 2012-13

ACIT,
Central Circle-3,

Vs. Charu Shekhar Gupta
203, Ashadeep Apartment,

ITA Nos. 4635,6485, 3592,3593/Del/2016 and
ITA Nos.1155,1153,881,6133,1157,5572,
6134,5607,5501,957,5976/Del/2017

Room No. 332,
ARA Centre, Jhandewalan
Extn. New Delhi.

9, Haily Road
New Delhi
PAN: AAAPG6913C

Assessee by- None
Revenue by- Sh. V.K.Jiwani, Sr. DR

ITA No.5572/Del/2017
Assessment Year : 2008-09

DCIT,
Central Circle-1
Faridabad

Vs. EPICU Agro P. Ltd.
G-40, Ashok Vihar, Phase-1,
New Delhi
PAN: AABCE3815H

Assessee by- None
Revenue by - Sh. V.K.Jiwani, Sr. DR

ITA No.6134/Del/2017
Assessment Year : 2010-11

ACIT
Circle-74(1), New Delhi

Vs. Department of Higher Education, New
Delhi
Room No. 227C, C-Wing, Shastri
Bhawan, New Delhi
PAN : DELS27745E

Assessee by- None
Revenue by- Sh. V.K.Jiwani, Sr. DR

ITA No.5607/Del/2017
Assessment Year : 2008-09

ITO, Ward-64(2)
Room No. 104, B-Block, Civic
Centre, New Delhi

Vs. Divya Chanana
D-79, Gulmohar Par, New Delhi
PAN : AGEPC0193N

Assessee by - Sh. Sanat Kapoor, Adv.
Revenue by - Sh. V.K.Jiwani, Sr. DR

ITA No.5501/Del/2017
Assessment Year : 2012-13

DCIT,
Circle-1(1)
Gurgaon,

Vs. Eli Lilly and Company India Pvt. Ltd.
Plot No. 92, Sector-32, Institutional
Area, Gurgaon

ITA Nos. 4635,6485, 3592,3593/Del/2016 and

ITA Nos.1155,1153,881,6133,1157,5572,

6134,5607,5501,957,5976/Del/2017

Assessee by- PAN : AAACE8901F
Revenue by - None
Sh. V.K.Jiwani, Sr. DR

ITA No.957/Del/2017
Assessment Year : 2011-12

ITO, Vs. Cooperative Cane Development Union
Ward-1(2) Ltd.
Muzaffarnagar Rohanakalan,
Rohanakalan Sugar Mill
Muzaffarnagar
PAN : AAAJC0343A
Assessee by- None
Revenue by - Sh. V.K.Jiwani, Sr. DR

ITA No.5976/Del/2017
Assessment Year : 2009-10

ITO, Vs. Focus & Vision Equity Brokers P. Ltd.
Ward 9(3), New Delhi D-24, 1st Floor, Kalkaji, New Delhi
PAN : AANCF2787P
Assessee by : None
Revenue by : Sh. V.K.Jiwani, Sr. DR

ITA No.3592/Del/2016
Assessment Year : 2004-05

ACIT, Vs. Mayfield Projects,
Cent. Circle-26, C-Block, Site Office, Near Hanuman
New Delhi. Mandir, Mayfield Garden, Sector-50,
Gurgaon
PAN: AAAAM3127D
Assessee by- None
Revenue by- Sh. V.K.Jiwani, Sr. DR

ITA No.3593/Del/2016
Assessment Year : 2005-06

ACIT,
Cent Circle-26,
New Delhi

Vs. Mayfield Projects,
C-Block, Site Office, Near Hanuman
Mandir, Mayfield Garden, Sector-50,
Gurgaon
PAN: AAAAM3127D

Assessee by- None
Revenue by- Sh. V.K.Jiwani, Sr. DR

Date of hearing : 23/08/2018
Date of Pronouncement : 23/08/2018

ORDER

PER SUCHITRA KAMBLE : JM

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

2. The ld. DR appeared on behalf of the Revenue. In some of the cases, the assessees put in appearance through their Representatives, 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 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 ld. 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 above stated Circular, it is observed 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.

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.

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

Order pronounced in the open court on 23rd August, 2018.

Sd/-

Sd/-

**(N.K.SAINI)
ACCOUNTANT MEMBER**

**(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Dated: 23rd August, 2018.

Binita

Copy forwarded to:

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

AR, ITAT, NEW DELHI.

| | |
|---|-------------|
| Date of dictation | 24.08.2018 |
| Date on which the typed draft is placed before the dictating Member | 24.08.2018 |
| Date on which the typed draft is placed before the Other Member | |
| Date on which the approved draft comes to the Sr. PS/PS | |
| Date on which the fair order is placed before the Dictating Member for pronouncement | |
| Date on which the fair order comes back to the Sr. PS/PS | 28.08.2018 |
| Date on which the final order is uploaded on the website of ITAT | 28 .08.2018 |
| Date on which the file goes to the Bench Clerk | 28 .08.2018 |
| 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 | |