

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "G" : DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND
SHRI L.P. SAHU, ACCOUNTANT MEMBER

ITA.No.5629/Del./2017
Assessment Year 2014-2015

The Income Tax Officer (TDS), 5 th Floor, Udyog Vihar, Phase-5, Gurgaon PIN-122001	vs	The Gurgaon Central Co-op Bank Ltd., Village Dundahera, Gurgaon. PAN AAALT0271A
(Appellant)		(Respondent)

ITA.No.3108/Del./2017
Assessment Year 2013-2014

The DCIT, Circle-23(2), Room No.185A, C.R. Building, New Delhi.	vs	M/s. SI Viridian India Management Pvt. Ltd., 40, Nizamuddin West, New Delhi – 110 013. PAN AACCT3674J
(Appellant)		(Respondent)

ITA.No.3123/Del./2017
Assessment Year 2013-2014

The DCIT, Circle-22(2), Room No.226, 2 nd Floor, C.R. Building, I.P. Estate, New Delhi.	vs	M/s. Sathyadeep Engineering Co. Ltd., Flat No.13, Site No.37, LSE, Kalkaji, New Delhi-110019. PAN AAFCS7577J
(Appellant)		(Respondent)

ITA.No.2714/Del./2017
Assessment Year 2013-2014

The ACIT, Circle-61(1), Room No.2005, 20 th Floor, Block E-2, Dr. Shyama Prasad Mukherjee Civic Centre, J.L.N. Marg, New Delhi.	vs	M/s. V. Sahai Tripathi & Co. 8E, Hansalaya, 15, Barakhamba Road, New Delhi. PAN AAHFV2143G
(Appellant)		(Respondent)

ITA.No.4573/Del./2016
Assessment Year 2009-2010

The Income Tax Officer 1(3), Chorgalia Road, Goulapar, Kathgodam, Haldwani. Dist. Nainital, Uttarakhand – 263 139	vs	Shri Umang Sharma, Nawabi Road, Malla Gorakhpur, Haldwani. Uttarakhand. PAN ALGPS8350Q
(Appellant)		(Respondent)

ITA.No.3124/Del./2017
Assessment Year 2013-2014

The DCIT, Circle-22(2), Room No.226, 2 nd Floor, C.R. Building, I.P. Estate, New Delhi.	Vs	M/s. S.A.M. Apparels Pvt. Ltd., 9-Oak lane, DLF Chattarpur Farms, New Delhi – 110 030. PAN AAPCS1074C
(Appellant)		(Respondent)

*ITA.No.5629/Del./2017 etc., The Gurgaon Central
Co-op Bank Ltd., Village Dundahera, Gurgaon.*

ITA.No.3755/Del./2017
Assessment Year 2009-2010

The DCIT, Circle-1, Muzaffarnagar.	vs	Shri Sanjay Kumar Sangal, C/o. S.C. Palace Lahori Gate, Shamli. PAN AOZPS8698K
(Appellant)		(Respondent)

ITA.No.4055/Del./2017
Assessment Year 2007-2008

The ACIT, Central Circle- 30, Room No.320, 3 rd Floor, ARA Centre, Jhandewalan Extn., New Delhi.	vs	M/s. Vanshi Farms (P) Ltd., 303, Himland House, Karampura Commercial Complex, New Delhi-110015. PAN AAACP0431H
(Appellant)		(Respondent)

ITA.No.4208/Del./2017
Assessment Year 2010-2011

The Income Tax Officer, Ward-3, SCO No.222, HUDA Complex, Bhiwani.	vs	Serve Hitkari Shiksha Samiti, VPO Neemriwali, Distt. Bhiwani. PAN AADAS1095H
(Appellant)		(Respondent)

*ITA.No.5629/Del./2017 etc., The Gurgaon Central
Co-op Bank Ltd., Village Dundahera, Gurgaon.*

ITA.No.4402/Del./2017
Assessment Year 2011-2012

The ACIT, Central Circle-3, Room No.332, ARA Centre, Jhandewalan Extn., New Delhi.	vs	M/s. Somya Traders Pvt. Ltd., R/o. 59/17, Bahubali Apartments, New Rohtak Road, Karol Bagh, New Delhi. PAN AAACS2381M
(Appellant)		(Respondent)

ITA.No.2685/Del./2016
Assessment Year 2009-2010

The DCIT, Circle-II, CGO Complex-II, Hapur Chungi Road, Ghaziabad.	vs	M/s. Progressive Tools & Components (P.) Ltd., 8/3, Site-IV, Industrial Area, Sahibababd, Ghaziabad. PAN AAECH1173G
(Appellant)		(Respondent)

ITA.No.4702/Del./2017
Assessment Year 2009-2010

The ACIT, Circle-2, 13-A, Subhash Road, Dehradun, Uttarakhand. PIN – 248 001.	vs	M/s. Suncare Formulations Pvt. Ltd., E-20, UPSIDC Industrial Area, Selaqui, Dehradun. PAN AAICS9967M
(Appellant)		(Respondent)

*ITA.No.5629/Del./2017 etc., The Gurgaon Central
Co-op Bank Ltd., Village Dundahera, Gurgaon.*

ITA.No.2712/Del./2016
Assessment Year 2011-2012

The Income Tax Officer, Ward-1(3), Gurgaon.	vs	M/s. Bricks & Mortar Real Estate Advisory Private Limited, 149, First Floor, Vipul Trade Centre, Sohna Road, Gurgaon. PAN AADCB6811A
(Appellant)		(Respondent)

ITA.No.2706/Del./2016
Assessment Year 2012-2013

The DCIT, Circle-2, Meerut.	vs	Shri Nitin Gupta, Prop. Transman (India), J-1, Shastri Nagar, Meerut. PAN AARPG3410B
(Appellant)		(Respondent)

ITA.No.3855/Del./2016
Assessment Year 2010-2011

The DCIT, Circle-27(1), Room No.193, C.R. Building, New Delhi.	vs	M/s. Unipatch Rubber Ltd., 10, Community Centre, Saket, New Delhi PIN 110017 PAN AAACU0325P
(Appellant)		(Respondent)

*ITA.No.5629/Del./2017 etc., The Gurgaon Central
Co-op Bank Ltd., Village Dundahera, Gurgaon.*

ITA.No.4801/Del./2018
Assessment Year 2010-2011

The ACIT, Central Circle-30, Room No.320, E-2, ARA Centre, Jhandewalan Extn., New Delhi - 55.	vs	Shri Surendra Hanumanmal Chhajer, 605, Pearl Apartments, Lokhandwala Complex, Andheri West, Mumbai-053 PAN ACWPC3640C
(Appellant)		(Respondent)

ITA.No.3773/Del./2017
Assessment Year 2012-2013

The DCIT, Circle-20(2), Room No.219, 2 nd Floor, C.R. Building, I.P. Estate, New Delhi.	vs	M/s. QSS Color Processing Pvt. Ltd., 4852/24, 1 st Floor, Ansari Road, Daryaganj, Delhi – 110002. PAN AAACQ0031E
(Appellant)		(Respondent)

ITA.No.4296/Del./2017
Assessment Year 2007-2008

The Income Tax Officer, Ward-35(2), Room No.907, 9 th Floor, E-2 Block, Civic Centre, J.L. Nehru Marg, New Delhi – 110 002.	vs	Shri Ram Kandol, 27, 1 st Floor, Bungalow Road, Kamla Nagar, Delhi – 110007. PAN AGFPK5089G
(Appellant)		(Respondent)

*ITA.No.5629/Del./2017 etc., The Gurgaon Central
Co-op Bank Ltd., Village Dundahera, Gurgaon.*

ITA.No.3829/Del./2017
Assessment Year 2008-2009

The Income Tax Officer, Ward-27(2), Room No.199, C.R. Building, I.P. Estate, New Delhi – 110 002.	vs	M/s. USK Healthcare Pvt. Ltd., E-172, Naraina Vihar, New Delhi – 110 028. PAN AABCU0345G
(Appellant)		(Respondent)

ITA.No.2863/Del./2017
Assessment Year 2012-2013

The DCIT, Circle-2, Meerut.	vs	Shri Sunil Gupta, 472/1, Brahampuri, Sharda Road, Meerut. PAN ABTPG4722B
(Appellant)		(Respondent)

ITA.Nos.3250 & 3251/Del./2017
Assessment Years 2007-2008

The Income Tax Officer, Ward-23(3), Room No.246, C.R. Building, I.P. Estate, New Delhi.	vs	M/s. Shree Satpal Promoters Pvt. Ltd., (Formerly known as PKS Promoters & Contractors Pvt. Ltd.) RZF-1, Main Road, Maahavir Enclave, New Delhi – 110 045. PAN AADCP9230B
(Appellant)		(Respondent)

*ITA.No.5629/Del./2017 etc., The Gurgaon Central
Co-op Bank Ltd., Village Dundahera, Gurgaon.*

ITA.No.2875/Del./2017
Assessment Year 2013-2014

The DCIT, Circle, Saharanpur, Aayakar Bhawan, Court Road, Saharanpur.	vs	Shri Vishal Nagpal, S/o. Shri Ramesh Nagpal, Jafar Nawaj, Pul Sabji Mandi, Saharanpur. PAN AETPN7519J
(Appellant)		(Respondent)

ITA.No.4383/Del./2016
Assessment Year 2012-2013

The ACIT, Circle-47(1), Room No.107, Drum Shape Building, I.P. Estate, New Delhi. PIN - 110 002.	vs	Shri Shanti Prasad Jain (HUF), 1331, Chandni Chowk, Delhi - 110006. PANAABHS0887C
(Appellant)		(Respondent)

Cross Objection No.309/Del./2016
Arising out of
ITA.No.4383/Del./2016 - Assessment Year 2012-2013

Shri Shanti Prasad Jain (HUF), 1331, Chandni Chowk, Delhi - 110006. PANAABHS0887C	vs	The ACIT, Circle-47(1), Room No.107, Drum Shape Building, I.P. Estate, New Delhi - 110 002.
(Cross Objector)		(Respondent)

*ITA.No.5629/Del./2017 etc., The Gurgaon Central
Co-op Bank Ltd., Village Dundahera, Gurgaon.*

ITA.No.4943/Del./2017
Assessment Year 2013-2014

The Income Tax Officer, Ward-27(1), Room No.199, Central Revenue Building, I.P. Estate, New Delhi.	vs	M/s. Unickon Financial Intermediaries Pvt. Ltd., EA-53, Ground Floor, Inerpuri, New Delhi 110012 PAN AAACU6952E
(Appellant)		(Respondent)

ITA.No.4976/Del./2017
Assessment Year 2014-2015

The ACIT, Central Circle-8 Room No.333, ARA Centre, Jhandewalan Extn., New Delhi.	vs	M/s. Surya Fresh Foods Ltd., E-67, LGF, Masjid Moth, Greater Kailash-III, New Delhi. PAN AAICS4670F
(Appellant)		(Respondent)

ITA.No.4938/Del./2017
Assessment Year 2015-2016

The DCIT, Central Circle 25, Room No.322, 3 rd Floor, ARA Centre, Jhandewalan Extn., New Delhi.	vs	M/s. Quadrant Televentures Ltd., B-71, Industrial Area, Phase-VII, Mohali, Chandigarh. PAN AABCT2862R
(Appellant)		(Respondent)

ITA.No.5531/Del./2017
Assessment Year 2010-2011

The DCIT, Circl, Hardwar D-29 & 30, Old Industrial Area, Haridwar.	vs	Shri Shreyans Jain, Prop. Shrey Technologies, BHEL Ancillary Estate, Ranipur, Haridwar. PAN AGWPJ0118N
(Appellant)		(Respondent)

ITA.No.5062/Del./2017
Assessment Year 2013-2014

The Income Tax Officer, (Exemptions), Room No.115, Aayakar Bhawan, Rohtak. Haryana. PIN - 124 001.	vs	M/s. Shikhar Chetna Sangthan, C/o. N.C. Garg & Co., Mal Godam Road, Rohtak. PAN AAFTS5815A
(Appellant)		(Respondent)

ITA.No.5283/Del./2017
Assessment Year 2009-2010

The ACIT, Circle 76(1), New Delhi.	vs	M/s. Trading Engineers (International) Limited, UM House, Plot No.35P, Sector- 44, Gurgaon – 122002. PAN AA ACT3870G
(Appellant)		(Respondent)

*ITA.No.5629/Del./2017 etc., The Gurgaon Central
Co-op Bank Ltd., Village Dundahera, Gurgaon.*

ITA.No.1545/Del./2018
Assessment Year 2012-2013

The DCIT, Central Circle 18, Room No.327, 3 rd Floor, ARA Centre, E-2, Jhandewalan Extn., New Delhi – 110 055.	vs	Shri Tarun Kumar, E-201-202, Ramesh Nagar New Delhi. PAN AIGPK0644Q
(Appellant)		(Respondent)

ITA.Nos.4403 & 4404/Del./2017
Assessment Years 2013-2014 & 2014-2015

The ACIT, Central Circle-3 Room No.332, ARA Centre, Jhandewalan Extn., New Delhi.	vs	M/s. Somya Traders Pvt. Ltd., R/o. 59/17, Bahubali Apartments, New Rohtak Road, Karol Bagh, New Delhi. PAN AAACS2381M
(Appellant)		(Respondent)

ITA.No.4783/Del./2017
Assessment Year 2011-2012

The ACIT, Circle-27(1), Room No.193, C.R. Building, New Delhi.	vs	M/s. Unickon Financial Intermediaries Pvt. Ltd., 69, 2 nd Floor, Regal Building, Connaught Place, New Delhi - 110 001 PAN AAACU6952E
(Appellant)		(Respondent)

*ITA.No.5629/Del./2017 etc., The Gurgaon Central
Co-op Bank Ltd., Village Dundahera, Gurgaon.*

ITA.No.3479/Del./2017
Assessment Year 2013-2014

The ACIT, Circle-62(1), Room No.2202, 22 nd Floor, Civic Centre, Minto Road, New Delhi. PIN – 110 002.	vs	M/s. Sukma Sons & Associates, MEK-108, Old Rangpuri Road, No.8, Mahipalpur, New Delhi. PAN ACBFS8041A
(Appellant)		(Respondent)

ITA.No.3741/Del./2017
Assessment Year 2007-2008

The DCIT, Central Circle- 19, Room No.104, 1 st Floor, Hall No.01, ARA Centre, Jhandewalan Extn., New Delhi.	vs	M/s. Saga Developers Pvt. Ltd., B-67, Sarita Vihar, New Delhi – 110 076. PAN AAJCS4932K
(Appellant)		(Respondent)

ITA.No.6563/Del./2016
Assessment Year 2013-2014

The Income Tax Officer, Ward-49(1), Room No.1404, 14 th Floor, Block E-2, Dr. Shyama Prasad Mukherjee Civic Centre, New Delhi – 110 002.	vs	Shri Sanjeev Chand yok, I-134, Kirti Nagar, New Delhi – 110 015. PAN ABDPC7799J
(Appellant)		(Respondent)

For Revenue :	Shri K. Tewari, Sr. D.R.
For Assessee :	<p style="text-align: center;">-None-</p> <p>Shri Somil Agarwal & Shri Deepak Garg, Advocates (in ITA.2685/D/2016)</p> <p>Shri Prasant Kochhar (in ITA.No.4702/D/2017)</p> <p>Shri Sanat Kapoor, Advocate (in ITA.No.3829/D/2017)</p> <p>Shri Ashish Goyal, C.A. (In ITA.4943 & 4783/D/2017)</p> <p>Shri Lalit Mohan, C.A. (in ITA.No.5531/D/2017)</p> <p>Shri S. Shrikant, C.A. (in ITA.No.3741/D/2017)</p> <p>Shri Satyjit Goel, C.A. (in ITA.No.6563/D/2016)</p>

Date of Hearing :	23.08.2018
Date of Pronouncement :	04.09.2018

ORDER

PER BHAVNESH SAINI, J.M.

This Order shall dispose-off all the above Departmental Appeals in which the tax effect is below Rs.20 lakhs. The date of hearing was notified to the parties on notice board.

2. Admittedly, the tax effect in the Departmental Appeals is 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 above 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, the Departmental Appeals are not maintainable as have been filed against the instruction of the Board. All the Departmental Appeals are dismissed as withdrawn/not pressed by the Learned Sr. D.R.

3. In the result, all the Departmental Appeals are dismissed.

4. In Cross Objection No.309/Del./2016 none appeared on behalf of the assessee. In the Departmental Appeal, the addition on merit were deleted which is now dismissed because of the low tax effect. The Cross Objection is merely filed in support to the Order of the Ld. CIT(A). Therefore, the cross objection has become infructuous and is accordingly dismissed.

5. In the result, cross objection of the Assessee is dismissed.

6. To sum-up, all the Appeals of the Department are dismissed and Cross Objection of the Assessee is dismissed. .

Order pronounced in the open Court.

Sd/-
(L.P. SAHU)
ACCOUNTANT MEMBER

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 04th September, 2018

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT "G" Bench
6.	Guard File

// BY Order //

Asst. Registrar : ITAT Delhi Benches :
Delhi.