

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

**BEFORE SMT. DIVA SINGH, JUDICIAL MEMBER
AND
SHRI O.P. KANT, ACCOUNTANT MEMBER**

ITA/IT(SS)A/ CO No.	Appellant	Respondent	AY/ Asst. Period	Assessee By
6065/Del/2017	ACIT, Central Circle-4, New Delhi	M/s. Mahashian Di Hatti Pvt. Ltd., 9/44, Kirti Nagar, Industrial Area, New Delhi (PAN:AAACM4165F)	2014-15	Ms. Rinky Sharma, ITP
1168/Del/2017	DCIT, Circle- 18(2), New Delhi	M/s. Nikhil Footwears Pvt. Ltd., G-11, Main Rohtak Road, Udyog Nagar, Delhi (PAN:AAACN0749A)	2012-13	None
6643/Del/2016	Addl. CIT, Special Range- 6, C.R. Building, New Delhi	M/s. Nagesh Knitwears Pvt. Ltd., E-10, Masjid Moth, Greater Kailash, New Delhi (PAN:AAACN2140D)	2012-13	None
1138/Del/2017	DCIT, Circle- 16(1), New Delhi	M/s. MGF Motors Ltd., MGF House, Asaf Ali Road, New Delhi (PAN:AABCM4247R)	2011-12	None
1643/Del/2018	ACIT, Circle- 19(1), New Delhi	M/s. Omron Automation Pvt. Ltd., 108 & 103-106, 1 st Floor, Sewa Corporation Park, Gurgaon (PAN:AAACO8103D)	2009-10	Shri Somil Aggarwal & Shri Lakshya Aggarwal, Advocates
3756/Del/2017	DCIT, Circle-1, Muzaffarnagar	M/s. Meenu Papers Mills Pvt. Ltd., 9.5 th KM, Bhopa Road, Muzaffarnagar (PAN:AACCM0296K)	2012-13	None
3978/Del/2016	ACIT, Circle-	Sh. Naveen	2010-11	None

	18(2), New Delhi	Chaudhri, A-206, Som Vihar, R.K. Puram, New Delhi (PAN:ACUPC0145J)		
3409/Del/2016	DCIT (International Taxation) Circle-3(1)(1), E-2, Dr.. S.P. Mukharjee Civic Center, J.L.N. Marg, New Delhi	M/s. Thyssen Krupp Systems Engineering GmbH (Formerly known as M/s. Thyssen Krupp Krause GmbH), C/o-Mohinder Puri & Co., CAs, 1A, Vandana, 11, Tolstoy Marg, New Delhi (PAN:AADCT9090R)	2011-12	None
4241/Del/2016	ITO, Ward-62(1), Civic Centre, New Delhi	M/s. Mana Ram Ganpat Ram & Co., 257, Cycle Market, Khandewalan Extn., New Delhi (PAN:AAHFM2579Q)	2012-13	None
5414/Del/2017	ITO, Ward-3, Aayakar Bhawan, Sec-14, Hisar	Smt. Nisha Arora, H. No. 626, Urban Estate-II, Hisar, Haryana (PAN:AEMPA2048G)	2014-15	None
1131/Del/2017	DCIT, Circle-19(1), C.R. Building, New Delhi	M/s. Odeon Builders Pvt. Ltd., M-116, 2 nd Floor, Connaught Place, New Delhi (PAN:AACO0155H)	2012-13	Shri Ashish Chadha, CA
3721/Del/2017	ITO, War-17(4), C.R. Building, New Delhi	M/s. Narang Construction & Financiers Pvt. Ltd., SD-65, Pitampura, New Delhi (PAN:AAACN1066A)	2012-13	None
759/Del/2017	DCIT, Circle-16(1), C.R. Building, New Delhi	M/s. M & B Footwear Pvt. Ltd., C-7, Connaught Place, New Delhi (PAN:AAACM6383R)	2008-09	None
6318/Del/2016	ACIT, Circle-19(1), 1 st Floor, C.R. Building, New Delhi	M/s. Orient Abrasives Ltd., 1307, Chiranjiv Tower, 43, Nehru Place, New Delhi (PAN:AAAC0221C)	2012-13	None
6319/Del/2016	ACIT, Circle-19(1), 1 st Floor,	M/s. Orient Abrasives Ltd., 1307,	2011-12	None

	C.R. Building, New Delhi	Chiranjiv Tower, 43, Nehru Place, New Delhi (PAN:AAAC0221C)		
4862/Del/2018	ACIT, Circle- 17(1), 1 st Floor, C.R. Building, New Delhi	My Family Dentist P. Ltd., D-501, 5 th Floor, Sadbhavna Apartments, Plot No. 8, Sec-22, Dwarka, New Delhi (PAN:AAECM5669G)	2014-15	None
1889/Del/2018	ACIT, Circle- 32(1), 13 th Floor, Civic Centre, New Delhi	Shri Nitesh Gupta, 129-A, Gautam Nagar, New Delhi (PAN:AIVPG5969P)	2009-10	None
216/Del/2017	ITO (E), Ward - 1(4), 24 th Floor, E-2 Block, Dr. S.P. Mukherjee Civic Centre, New Delhi	M/s Mahavir International, 6550, Main Qutub Road, Nabi Karim, Delhi (PAN:AAATM5027B)	2011-12	None
882/Del/2017	ACIT, Circle- 52(1), 14 th Floor, E-2 Block, Dr. S.P. Mukherjee Civic Centre, New Delhi	Smt. Nayan Tara Jain, 6 th Floor, 612- 618, Narain Manzil, 23, Barakhamba Road, New Delhi (PAN:ACDPJ4338B)	2013-14	Sh. V.K. Garg, Adv.
879/Del/2017	ACIT, Circle- 52(1), 14 th Floor, E-2 Block, Dr. S.P. Mukherjee, Civic Center, New Delhi	Smt. Nandita Jain, 6 th Floor, 612-618, Narain Manzil, 23, Barakhamba Road, New Delhi (PAN:AAFPJ7529N)	2013-14	Sh. V. K. Garg, Adv.
5910/Del/2017	ACIT, Central Circle-19, 1 st Floor, 2-E, ARA Centre, Jhandewalan Extension, New Delhi	M/s. Nilkanth Concast Pvt. Ltd., Survay No. 221, Village Vadala, Mundra, Kutch, Gujrat (PAN:AABCN8500A)	2011-12	Sh. Ashish Chadha, CA
994/Del/2017	DCIT, Circle- 16(1), C.R. Building, New Delhi	M/s. Mansarover Builders Pvt. Ltd., 48/1, Commercial Centre, Malcha Marg, Chanakyapuri, New Delhi (PAN:AAACM6591R)	2012-13	None

4648/Del/2017	ITO, Ward-17(1), C.R. Building, New Delhi	M/s. Missanite Apparels P. Ltd., D-14/9, 2 nd Floor, Okhla Industrial Area, Phase-I, New Delhi (PAN:AAHCM1302M)	2013-14	None
3380/Del/2016	ACIT, Circle-76(1), New Delhi	M/s. Parsavnath Developers Ltd., 6 th Floor, Arunachal Building, 19, Barakhamba Road, New Delhi (PAN:AAACP0743J)	2012-13	Sh. Rajat Jain, CA & Sh. Akshat Jain, CA
3382/Del/2016	ACIT, Circle - 77(1), New Delhi	State Bank of India, Officer Administrative Deptt. Local Head Officer, 11, Sansad Marg, New Delhi (PAN:AAACS8577K)	2011-12	None
6694/Del/2016	ITO, Ward-40(4), E-2 Block, Civic Centre, New Delhi	Sh. Mani Ram, Room No. 7, 1 st Floor, Lawrence Road, Industrial Area, Delhi (PAN:AARPR7466C)	2012-13	None
5480/Del/2017	DCIT, Circle - 16(1), C.R. Building, New Delhi	Mansarover Investment Ltd., 28 Najafgarh Road, New Delhi (PAN:AAACM0211C)	2012-13	None
3496/Del/2017	ITO, Ward-37(2), Civic Centre, New Delhi	Smt. Manjeet, 298, Teen Pana, Near Boy Primary, School, Village Kanjhwa, Delhi (PAN:BKKPM8083N)	2012-13	None
1114/Del/2017	DCIT (Exemption), Exemption Circle, 1 st Floor, CGO-II, Kamla Nehru Nagar, Ghaziabad	M/s. Navudai Sikshan Evam Jan Kalyan Sewa Samiti, 117/K/30, Sarvodaya Nagar, Kanpur. (PAN:AAGFN4916N)	2012-13	None
853/Del/2017	ITO-1(5), Bagwara, Mandi Samiti Parisar, Kichha Road, Rudrapur	Sh. Navneet Kumar Sharma, Vill-Ramnagar, Tehsil Kichha, Rudrapur (PAN:BUZPS2092C)	2011-12	None

3771/Del/2017	ITO, Ward-16(1), New Delhi	M/s. MGJV Jain Jewellers Pvt. Ltd., 2782/20, Beadon Pura, 1 st Floor, Karol Bagh, New Delhi (PAN:AAGCM3999K)	2012-13	None
3071/Del/2017	ACIT, Circle - 62(1), Room No. 2202, 22 nd Floor, Civic Centre, Minto Road, New Delhi	Sh. Niraj Anand Prop., M/s. Apcon India, 215, Harsha Complex, F-17, Subhash Chowk, Laxmi Nagar, Delhi (PAN: AASPA3259K)	2012-13	None
4411/Del/2016	Addl. CIT (TDS), Ghaziabad	Mahamedha Urban Co-operative Bank Ltd., 36, Nai Basti, Ghaziabad. (PAN:AAAAM4437E)	2013-14	None
4410/Del/2016	Addl. CIT(TDS), Ghaziabad	Mahamedha Urban Co-operative Bank Ltd., 36, Nai Basti, Ghaziabad. (PAN:AAAAM4437E)	2012-13	None
5804/Del/2017	ITO, Ward-17(1), C.R. Building, New Delhi	M/s. Monitron Support Services P. Ltd., C-16, Community Centre, Behind Janak Cinema, Janak Puri, New Delhi (PAN:AAECM6669E)	2012-13	None
5995/Del/2017	ITO (Exemptions)- Ward, CGO Complex-II, 1 st Floor, Kamla Nehru Nagar, Ghaziabad, UP	Muslim Social Uplift Society, 1, Sultan Jahan Manzil Shamsad Market, Aligarh (PAN: AAATM8291R)	2013-14	None

Department By	:	Sh. S.R. Senapati, Sr.DR
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Date of Hearing : 21.08.2018
Date of Pronouncement : 21.08.2018

ORDER**PER BENCH:**

These appeals filed by the Revenue in the respective years in the cases of respective assesseees as per details in the cause title arising out of the orders passed by the CIT(A) have been identified by the Registry wherein the tax effect involved in each of these appeals is less than the Rs.20,00,000/-.

2. Some of the assessee-respondents were represented by their respective learned Authorized Representatives as noted above, while others remained unrepresented. During the course of hearing, the learned Departmental Representative submitted that no doubt tax effect involved in the appeals is less than Rs.20 lakhs each thus bound by the departmental instructions the appeals have to be withdrawn. However, attention was invited to modified para 10 of the Circular No. 3/2018, dated 11th July, 2018, which has been modified by Circular dated 20th August, 2018 and in terms of the said modification the Departmental Representatives made a prayer that permission to pray for recall of the order may be granted in case any of the conditions in the reports made available by the AO subsequently, show that the issues were required to be contested. The modified para is extracted hereunder:

“10. Adverse judgments relating to the following issues should be contested on merits notwithstanding that the tax effect entailed is less than the monetary limits specified in para 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. ”

3. Accepting the said request, the appeals are dismissed as infructuous. While so directing, it is made clear that the Department is at liberty to file Miscellaneous Application, if the tax effect is found to be more than the prescribed limit of Rs.20,00,000/- or any of the conditions etc. as available in the amendment carried out in para 10 of Circular No. 3/2018, dated 20.08.2018 is made out.

4. In the result, all the appeals of the Revenue are dismissed as not pressed.

Said orders was pronounced in the Court on 21.08.2018

Sd/-
[O.P. KANT]
ACCOUNTANT MEMBER

Sd/-
[DIVA SINGH]
JUDICIAL MEMBER

Dated: 21.08.2018

RK/-

Copy forwarded to:

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

AR, ITAT, NEW DELHI.