

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: 'A' NEW DELHI**

**BEFORE SHRI RAJ PAL YADAV, JUDICIAL MEMBER  
&  
SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER**

<b>Sl. No.</b>	<b>ITA No.</b>	<b>Appellant</b>	<b>Respondent</b>	<b>A.Y</b>	<b>Assessee By</b>	<b>Revenue By</b>
1.	4811/D/17	DCIT, Central Circle, Dehradun	Ashwani Kumar, 1, Nath House, Devpura, Haridwar PAN No. AHQPK5901R	2009-10	None	Smt. Anchal Khandelwal, Sr. DR
2.	2736/D/16	DCIT, Central Circle 25, Room No. 322, 3 <sup>rd</sup> floor, ARA Center, Jhandelwalan Extn., New Delhi.	Suncity Projects Pvt. Ltd. N-49, First Floor, Connaught Place, New Delhi. PAN No. AABCS8906K	2005-06	Sh. Ved Jain, Sh. Rishab Jain, CA	Smt. Aparna Karan, CIT DR
3.	3137/D/16	JCIT(OSD), Circle-12(1), Room No. 405, C.R. Bldg., New Delhi.	Indiacast Media Distribution Pvt. Ltd., 503, 540 & 507, 5 <sup>th</sup> Floor, Mercantile Hosue, 15, Kasturba Gandhi Marg, New Delhi. PAN No. AADCR9924J	2012-13	None	Smt. Anchal Khandelwal, Sr. DR
4.	4659/D/17	ITO, Station Road, Badaun.	A.B. Infrazone P. Ltd., Mohd. Pachhaya, Islqamnagar, Budaun. PAN No. AAKCA5969K	2013-14	None	Smt. Anchal Khandelwal, Sr. DR
5.	4461/D/17	ITO, Ward 1(1), Meerut.	Ashwani Kumar & Sons (HUF), G-525, Ram Vihar, Sector-	2012-13	None	Smt. Aparna Karan, CIT (DR)

			30, Noida, Uttar Pradesh. PAN No. AAHHA7564A			
6.	3543/D/17	Addl. CIT, Special Range-1, Room No. 159A, 1 <sup>st</sup> Floor, C.R. Bldg., New Delhi.	Agarwal Metals Works P. Ltd., 205, 2 <sup>nd</sup> Floor, Arunachal Bldg., 19, Barakhamba Road, New Delhi. PAN No. AABCA4897R	2011-12	Sh. Ved Jain, Adv. Sh. Rishab Jain, CA	Smt. Aparna Karan, CIT (DR)
7.	3544/D/17	Addl. CIT, Special Range-1, Room No. 159A, 1 <sup>st</sup> Floor, C.R. Bldg., New Delhi.	Agarwal Metals Works Pvt. Ltgd., 205, 2 <sup>nd</sup> Floor, Arunachal Bldg., 19, Barakhamba Road, New Delhi. PAN No. AABCA4897R	2012-13	Sh. Ved Jain, Adv. Sh. Rishab Jain, CA	Smt. Aparna Karan, CIT (DR)
8.	3541/d/17	Addl. CIT, Special Range-1, Room No. 159A, 1 <sup>st</sup> Floor, C.R. Bldg., New Delhi.	Asahi India Glass Ltd., 203-208, Tribhuwan Complex, Ishwar Nagar, Mathura Road, New Delhi. PAN No. AADCA7706R	2010-11	None	Smt. Anchal Khandelwal, Sr. DR
9.	4623/D/18	ITO, Ward 1(1), Noida	Ajay Pal Singh, Dadri, Gautam Budh Nagar, Uttar Pradesh. PAN No. IIVPS7989P	2009-10	None	Smt. Anchal Khandelwal, Sr. DR
10.	5700/D/17	DCIT, Circle 62(1), New Delhi.	Brij Mohan Sethi, 2325- 26, Tilak Gali, Pahar Ganj, New Delhi. PAN No. AAKPS4643M	2010-11	None	Smt. Anchal Khandelwal, Sr. DR
11.	1976/D/16	ACIT Central Circle 14, ARA Centre,	Gee Gee Buildtech P. Ltd., Flat No.4, R.R.	2007-08	Sh. Gautam Jain, Sh. Piyush	Smt. Aparna Karan, CIT (DR)

		Jhandewalan Extn., New Delhi.	Apartment, 3-4, Manglapuri, Mehrauli, New Delhi. PAN No. AACCG2103P		K. Kamal, Adv.	
12.	CO No. 198/D/16 (In ITA No. 1976/D/16)	Gee Gee Buildtech P. Ltd., Flat No.4, R.R. Apartment, 3-4, Manglapuri, Mehrauli, New Delhi. PAN No. AACCG2103P	ACIT Central Circle 14, ARA Centre, Jhandewalan Extn., New Delhi.	2007-08	Sh. Gautam Jain, Sh. Piyush K. Kamal, Adv.	Smt. Aparna Karan, CIT (DR)
13.	2363/D/16	DCIT Central Circle 5, New Delhi.	Metro Chains Pvt. Ltd. B-27, Metro Road, Focal Point, Ludhiana. PAN No. AADCM4847R	2006-07	None	Smt. Anchal Khandelwal, Sr. DR
14.	2396/D/16	ACIT Central Circle-18, Room No. 102, ARA Centre, E-2, Jhandewalan Extn., New Delhi.	Rosy Dabas C/o Tirupati Buildings & Officers P. Ltd., Plot No. 2, Dwarka City Centre, Sector-10, Dwarka, New Delhi. PAN No. ACEPD8776E	2010-11	None	Smt. Anchal Khandelwal, Sr. DR
15.	1974/D/16	ACIT Central Circle-14, Room No. 354, E-2, ARA Centre, Jhandewalan Extn., New Delhi.	Nageshwar Realtors P. Ltd., Flat No.4, R.R. Apartment, 3-4, Manglapuri, Mehrauli, New Delhi. PAN No. AACCN1331N	2008-09	Sh. Gautam Jain, Adv. Sh. Piyush K. Kamal, Adv.	Smt. Aparna Karan, CIT (DR)
16.	CO 196/D/16 (In ITA 1974/D/16)	Nageshwar Realtors P. Ltd., Flat No.4, R.R. Apartment, 3-4,	ACIT Central Circle-14, Room No. 354, E-2, ARA Centre, Jhandewalan Extn., New	2008-09	Sh. Gautam Jain, Adv. Sh. Piyush K. Kamal, Adv.	Smt. Aparna Karan, CIT (DR)

		Manglapuri, Mehrauli, New Delhi. PAN No. AACCN1331N	Delhi.			
17.	5746/D/17	DCIT Circle 3(2) New Delhi.	Avalokiteshvar Valinv Ltd. B-47, 2 <sup>nd</sup> Floor, Shiv Mahal, Connaught Place, New Delhi. PAN No. AAACU1603L	2014-15	None	Smt. Anchal Khandelwal, Sr. DR
18.	5902/D/17	DCIT Circle 3(2) New Delhi.	Asian Hotels (North) Limited, Bhikaji Cama Place, MG/Ring Road, New Delhi. PAN No. AAACA0125H	2013-14	None	Smt. Anchal Khandelwal, Sr. DR
19.	5223/D/17	DCIT Circle 3(2) New Delhi.	Asian Hotels (North) Limited, Bhikaji Cama Place, MG/Ring Road, New Delhi. PAN No. AAACA0125H	2012-13	None	Smt. Anchal Khandelwal, Sr. DR
20.	5400/D/17	ITO Ward 50(4) New Delhi.	Bentex Control & Switchgear Co., B-65/3, Naraina Industrial Area, Ph-II, New Delhi. PAN No. AAAFB6531D	2013-14	None	Smt. Anchal Khandelwal, Sr. DR
21.	5876/D/17	DCIT Circle 1(2) New Delhi.	Adroit Financial Services P. Ltd. 13, Commercial Complex, 6 <sup>th</sup> Floor, Parmesh Tower,	2009-10	None	Smt. Anchal Khandelwal, Sr. Dr

			Karkardooma, Delhi. PAN No. AABCA1156D			
22.	5749/D/17	DCIT Circle 3(2) New Delhi.	ATS Services P. Ltd. B-1/E-14, Mohan Cooperative Industries Estate, Mathura Road, New Delhi. PAN No. AACCA7317H	2013-14	Sh. Ved Jain, Adv. Sh. Reshab Jain, CA	Smt. Anchal Khandelwal, Sr. DR
23.	5748/D/17	DCIT Circle 3(1) New Delhi.	Aria Hotels & Consultants Services P. Ltd. E-Baseament, Clarion Collection, the Qutab Hotel, Shaheed Jeet Singh Marg, New Delhi. PAN No. AAGCA4627C	2014-15	None	Smt. Anchal Khandelwal, Sr. DR
24.	5734/D/17	DCIT Circle 1(1) New Delhi.	Aalap Digital Music P. Ltd. E-2/16, White House Ansari Road, Daryaganj, New Delhi. PAN No. AAKCA1384L	2014-15	None	Smt. Anchal Khandelwal, Sr. DR
25.	4384/D/17	ACIT Circle-1, Noida	Ajay Kasana, S/o Late Sh. Ram kasana, C-33, Sector- 40, Noida, Uttar Pradesh. PAN No. AKCPK7757Q	2012-13	None	Smt. Anchal Khandelwal, Sr. DR
26.	4383/D/17	ACIT Circle-1, Noida	Ajay Kasana, S/o Late Sh. Ram kasana, C-33, Sector- 40, Noida, Uttar Pradesh. PAN No. AKCPK7757Q	2011-12	None	Smt. Anchal Khandelwal, Sr. DR
27.	756/D/17	DCIT Circle 71(1)	Anuradha Sehgal,	2009-10	None	Smt. Anchal Khandelwal,

		Room No. 408, Civic Cente, Minto Road, New Delhi.	B-9/6273, Vasant Kunj, New Delhi. PAN No. AASPS8859D			Sr. DR
28.	668/D/17	ITO Ward 29(3) Room No. 1015, E-2 Block, 10 <sup>th</sup> Floor, S.P.M. Civic Centre, J.L.N. Marg, Delhi.	Bimla Devi, F-66, Kalkaji, New Delhi. PAN No. AAFPD5615E	2012-13	None	Smt. Anchal Khandelwal, Sr. DR
29.	6683/D/16	ACIT Central Circle-19, Room No. 104, ARA Centre, Jhandewalan Extn., New Delhi.	ASGS Investments Pvt. Ltd. Plot No. 9, 1 <sup>st</sup> Floor, Sagar Centre, LSC Gujranwalan Centre, Delhi. PAN No. AAHCA0586D	2013-14	None	Smt. Anchal Khandelwal, Sr. DR
30.	1626/D/18	JCIT Special Range-1, New Delhi.	Alcatel Lucent India Ltd. 202-206, Tolstoy House, 15, Tolstoy Marg, New Delhi. PAN No. AAACA5745K	2003-04	Sh. Shagun Mahajan, CA Sh. Abhanav, CA	Smt. Anchal Khandelwal, Sr. Dr
31.	2019/D/18	DCIT Dehradun	Amit Kumar Sharma 6-Shashtri Nagar, Kale-Ki-Dhal, Haridwar Road, Rishikesh, Uttarakhand. PAN No. AXJPS5056N	2010-11	None	Smt. Anchal Khandelwal, Sr. DR
32.	6173/D/16	DCIT Circle 1(2) C.R. Bldg., I.P. Estate, New Delhi.	Ackruti Safeguard Systems P. Ltd. D-89/3, TTC Industrial Area, MIDC, Turbhe, Navi Mumbai. PAN No. AACCA4087E	2012-13	None	Smt. Anchal Khandelwal, Sr. DR

33.	659/D/17	DCIT Circle 3(1) C.R. Bldg., I.P. Estate, New Delhi.	Aromatrix Flora P. Ltd. 4237, B-5 & 6, Vasant Kunj, New Delhi. PAN No. AABCA6992M	2012-13	None	Smt. Anchal Khandelwal, Sr. DR
34.	676/D/17	ACIT Central Circle-14, Room No. 354, E-2, ARA Centre, Jhandewalan Extn., New Delhi.	Ashutosh Developers P. Ltd. 4, R.R.Apartment 3-4, Manglapuri, Mehrauli, New Delhi. PAN No. AAECA6202B	2007-08	Sh. Gautam Jain, Adv. Sh. Piyush K. Kamal, Adv.	Smt. Anchal Khandelwal, Sr. DR
35.	4382/D/17	ACIT Circle-1 Noida	Ajay Kasana S/o Late Sh. Ram Kasana, C-33, Sector- 40, Noida, Uttar Pradesh. PAN No. AKCPK7757Q	2010-11	None	Smt. Anchal Khandelwal, Sr. DR
36.	4903/D/17	ITO Ward 55(3) Delhi.	Amit jain 46/2CA, Gali No.18, East Azad Nagar, Delhi. PAN No. AHWPJ9032G	2013-14	None	Smt. Anchal Khandelwal, Sr. DR
37.	4381/D/17	ACIT Circle-1 Noida	Ajay Kasana S/o Late Sh. Ram Kasana, C-33, Sector- 40, Noida, Uttar Pradesh. PAN No. AKCPK7757Q	2009-10	None	Smt. Anchal Khandelwal, Sr. DR
38.	3199/D/17	ITO Ward 2(4) New Delhi.	Anupam Hoteliers Ltd. 1566, Main Bazar, Paharganj, New Delhi. PAN No. AABCA1076E	2007-08	None	Smt. Anchal Khandelwal, Sr. DR
39.	2713/D/17	ACIT Circle 61(1) Block E-2, Shyama	Associated Law Advisers, 612A, Antriksh	2013-14	None	Smt. Anchal Khandelwal, Sr. DR

		Prasad Mukherjee Civic Centre, J.L.N. Marg, New Delhi.	Bhawan, 22, Kasturba Gandhi Marg, New Delhi. AAAFA8774F			
40.	3374/D/17	DCIT Central Circle 18, Room No. 327, 3 <sup>rd</sup> Floor, ARA Centre, E-2, Jhandewalan Extn., New Delhi.	Anshika Consultants P. Ltd. 305, 3 <sup>rd</sup> Floor, Bhanot Corner, Pamposh Enclave, G.K.-1, New Delhi. PAN No. AAACA2083J	2014-15	None	Smt. Anchal Khandelwal, Sr. DR
41.	4248/D/16	ITO Ward 3(2) C.R. Bldg., I.P. Estate, New Delhi.	Arvind Silk Mills P. Ltd. A-63, FIEE Complex, Okhla Indl. Area, Phase-II New Delhi PAN No. AADCA8346F	2012-13	None	Smt. Anchal Khandelwal, Sr. DR
42.	1236/D/17	ITO Ward 1(2) C.R. Bldg., I.P. Estate New Delhi.	Abhishek Buildcon P. Ltd. 6, Ganpati Apartments (Basement), Alipur Road, Civic Lines, New Delhi. PAN No. AACCA4916J	2012-13	None	Smt. Anchal Khandelwal, Sr. DR
43.	980/D/18	ACIT Circle-1 International Taxation Dehradun.	Baker Hughes Asia Pacific Ltd. C/o Nangia & Co., 1 <sup>st</sup> Floor, IDA, 46, E.C. Road, Dehradun, Uttarakhand. PAN No. AACCB3714F	2014-15	Sh. Amit Arora, Adv.	Smt. Anchal Khandelwal, Sr. DR
44.	3720/D/17	DCIT Central Circle Sector-33, ARTO Complex, Noida.	Ashwani Talwar, F-2, Maharani Bagh, New Delhi. PAN No. AAAPT0920E	2008-09	None	Smt. Aparna Karan, CIT (DR)

45.	1805/D/18	ITO Ward 1(4) New Delhi.	Agache Associates C/o S.P. Jain & Associates, 303-305, Bhanot House, 17, Yusuf Sarai Commercial Complex, New Delhi. PAN No. AAACA9911H	2014-15	None	Smt. Anchal Khandelwal, Sr. DR
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<b>Date of Hearing</b>	<b>23.08.2018</b>
<b>Date of Pronouncement</b>	<b>05.09.2018</b>

### **ORDER**

#### **PER BENCH:**

The above appeals are filed by the Revenue against the orders of Ld. Commissioner of Income Tax (Appeals) involving respective assessment years. Upon receipt of notice on the Revenue's appeals, some of the assesseees' mentioned in the cause-title have also filed cross objections.

2. The Central Board of Direct Taxes vide Circular No. 3 of 2018 dated 11.07.2018 has raised threshold monetary limits for filing Departmental Appeals before the Appellate Tribunals. Accordingly, the CBDT has instructed the Department not to file appeals before the Income Tax Appellate Tribunal where tax effect including surcharge is below Rs. 20.00 lakhs. This circular is applicable to the pending appeals also. Accordingly, Registry of the Tribunal identified appeals filed by the Revenue where tax effect is below Rs. 20.00 lakhs.

3. In this behalf, when a query was raised by the Bench, the Ld. Departmental Representatives though, in principle, did not dispute the applicability of the above CBDT circular in the present cases, but

submitted that liberty may be given to the Department to apply for recall the order in such cases where tax effect, on further verification of the record, is found to be more than Rs. 20 lakhs, or such cases which are mistakenly listed and summarily dismissed due to low taxes. The Ld. Counsels appearing for the assesseees though argued for dismissal of the appeals of the Revenue in accordance with the above CBDT Circular, but agreed to the proposition put forth by the Ld. DR.

4. We find that on 11.7.2018 the CBDT has issued Instructions bearing No. 3 of 2018 under file No. F.No.279/Misc.142/2007-ITJ(Pt) prohibiting its subordinate authorities from filing of the appeal to the Tribunal against the order of the CIT (A) where tax effect by virtue of relief given by Ld. CIT(A) is less than Rs. 20 lakhs. The instructions have been made applicable with retrospective effect, meaning thereby, these instructions are applicable on pending appeals also. In the present cases, "tax effect" on the additions which are deleted by Ld. CIT(A) is less than Rs. 20 lakhs. Further, it has not been pointed out to us, whether any of the cases of the Revenue fall within the ambit of exceptions provided in the Circular. Thus, keeping in view the above CBDT circular and provisions of Section 268A of the Income Tax Act, we are of the view that the present appeals of the Revenue deserve to be dismissed. They are accordingly dismissed.

However, it is observed that in case on re-verification at the end of the AO it can be demonstrated that the tax effect is more, or Revenue's case falls within the ambit of exceptions provided in the Circular, then the Department will be at liberty to approach the Tribunal for recall of this order relatable to such cases. Such application should be filed within the time period prescribed in the

Act. In view of the above, the appeals of the Revenue are dismissed due to low tax effect.

Though the Ld. Counsel for the assessee have not pressed their respective cross objections, and as a result, they stand dismissed, but liberty is also given to the assessees to move application for revival of its CO filed in such appeals of the Revenue which are restored for adjudication.

5. In the result, all the appeals of the Revenue and Cross Objections of the assessees are dismissed due to low tax effect.

Order pronounced in the open court on 05<sup>th</sup> September, 2018

**Sd/-**

**(N.K. BILLAIYA)**

**ACCOUNTANT MEMBER**

Dated: 05.09.2018

\*Kavita Arora

**Sd/-**

**(RAJ PAL YADAV)**

**JUDICIAL MEMBER**

Copy forwarded to:

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

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ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	23.08.2018
Date on which the typed draft is placed before the dictating Member	23.08.2018
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	05.09.2018
Date on which the fair order is placed before the Dictating Member for pronouncement	05.09.2018
Date on which the fair order comes back to the Sr. PS/PS	05.09.2018
Date on which the final order is uploaded on the website of ITAT	06.09.2018
Date on which the file goes to the Bench Clerk	06.09.2018
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	