

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.7478/Del/2017
Assessment Year : 2012-13

ACIT (OSD),
Ward – 1(5),
New Delhi.

Vs. Maple Orgtech (India) Ltd.,
Ground Floor, 147, Block-G, New
Alipore, Kolkata.
PAN: AADCM5958P

Assessee by: None

ITA No.81/Del/2018
Assessment Year : 2014-15

ACIT,
Ward 17(2), New Delhi

Vs. M/s MVV Water Utility P. Ltd.,
F-27/2, Okhla Industrial Area,
Phase-II, New Delhi.
PAN: AAICM1506C

Assessee by : S/Sh. Saurabh Goyal & Somil Aggarwal

ITA No.82/Del/2018
Assessment Year : 2013-14

ACIT,
Ward 17(2), New Delhi

Vs. M/s Multiserv India P. Ltd.
103, Savitri Commercial Complex,
C-1, Janakpuri, New Delhi.
PAN: AAACM4712A

Assessee by: None

ITA No.721/Del/2018
Assessment Year : 2014-15

ACIT,
Ward 10(2), New Delhi

Vs Invictus Oncology P. Ltd.,
465, 1st Floor, Patparganj Ind. Area,
Delhi.
PAN: AACCI5921K

Assessee by: None

ITA No.1006/Del/2018
Assessment Year : 2011-12

ACIT (OSD),
Ward- 1(4), Meerut.

Vs. Mr. Mohit Wadhwa,
661, Shastri Nagar, Meerut,
Uttar Pradesh
PAN:AASPQ46744E

Assessee by: None

ITA No.1047/Del/2018
Assessment Year : 2004-05

ACIT,
Circle-20(1), New Delhi.

Vs. M/s Premier Polyfilm Ltd.,
305, Elite House, 3rd Floor,
Community Centre, Zamrudpur,
Kailash ColonyExtn., New Delhi
PAN: AAACP0371Q

Assessee by : None

ITA No.1051/Del/2018
Assessment Year : 2013-14

DCIT,
Central Circle,
Noida.

Vs. Meenakshi Peshwari,
H.No.50, Sector-15A,
Noida, Uttar Pradesh,
PAN: AIHPP3490N

Assessee by : None

ITA Nos.1052 to 1054/Del/2018
Assessment Years : 2009-10, 2013-14 & 2014-15

DCIT,
Central Circle, Noida.

Vs. Mr. Mohan Lal Rathi,
210, Jagdamba Tower, 13 Preet Vihar,
Commercial Complex, Delhi.
PAN: AAZPR9886N

Assessee by : None

ITA No.1092/Del/2018
Assessment Year : 2009-10

Income-tax Officer,
Ward - 52(2),
New Delhi.

Vs. Mehar Wilshaw,
11, Amrita Shergil Marg,
New Delhi.
PAN: AAFPW9598N

Assessee by : None

ITA No.1133/Del/2018
Assessment Year : 2014-15

DCIT,
Circle-12(1),
New Delhi.

Vs. M/s IFCI Financial Services Ltd.,
IFCI Tower, 15th Floor, Nehru Place,
New Delhi.
PAN: AAACI0567P

Assessee by : None

ITA No.1240/Del/2018
Assessment Year : 2014-15

DCIT,
Circle-12(2),
New Delhi

Vs. Intelligent Communication Systems
India Ltd., 1st Floor, Administrative
Block, Okhla Industrial Estate,
Phase-III, New Delhi.

Assessee by : None

ITA Nos.1375 & 1376/Del/2018
Assessment Years : 2010-11 & 2011-12

Income-tax Officer,
Ward – 20(1), New Delhi.

Vs. Mr. Mohit Gupta.,
L/H Late Pradeep Gupta,
83, Anand Lok, New Delhi.

PAN: AGBPG9600P

Assessee by : None

ITA No.1583/Del/2018
Assessment Year : 2012-13

ACIT,
Central Circle-9,
New Delhi.

Vs. Mother Pride Education Persona P.
Ltd., 11/77, West Punjabi Bagh,
New Delhi.
PAN: AACDM9347C

Assessee by : None

ITA No.1751/Del/2018
Assessment Year : 2009-10

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

Vs Mehak Enterprises P. Ltd.,
A-401, Defence Colony,
New Delhi.
PAN: AACCM8269Q

Assessee by : S/Sh. Saurabh Goyal & Somil Aggarwal

C.O. No.104/Del/2018
(In ITA No.1751/Del/2018)
Assessment Year : 2009-10

Mehak Enterprises P. Ltd.,
A-401, Defence Colony,
New Delhi.
PAN: AACCM8269Q

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

ITA Nos.1833 and 1834/Del/2018
Assessment Years : 2009-10 & 2014-15

DCIT,
Central Circle,
Noida.

Vs. Namrata Minocha,
H.No.85, Sector 15A,
Noida.
PAN: AAIPM0759Q

Assessee by : None

CO No.101 /Del/2018
(IN ITA No.1833/Del/2018
Assessment Years : 2009-10

DCIT,
Central Circle,
Noida.

Vs. Namrata Minocha,
H.No.85, Sector 15A, Noida.
PAN: AAIPM0759Q

ITA No.1835/Del/2018
Assessment Years : 2009-10

DCIT,
Central Circle,
Noida.

Vs. Rajender Kumar Minocha,
H.No.85, Sector 15A,
Noida.
PAN: AAIPM0759Q

C.O. No.102/Del/2018
(In ITA No.1835/Del/2018)
Assessment Years : 2009-10

Rajender Kumar Minocha,
H.No.85, Sector 15A,
Noida.
PAN: AAIPM0759Q

Vs. DCIT,
Central Circle,
Noida.

I.T.A. No.1836/Del/2018
Assessment Year: 2014-15

DCIT, Central Circle
Noida.

vs

Rajesh Kumar Minocha,
H.No.85, Sector 15A, Noida.

PAN: AAIPM0760F

Assessee by: None

CO No.103/Del/2018
(In I.T.A. No.1836/Del/2018)
Assessment Year: 2014-15

Rajesh Kumar Minocha,
H.No.85, Sector 15A, Noida.

vs

DCIT, Central Circle,
Noida.

PAN: AAIPM0760F

Assessee by: None

I.T.A. No.2820/Del/2018
Assessment Year: 2008-09

Income-tax Officer,
Ward -2(2), Faridabad.

vs

Ram Naresh Sikarwar.
H.No.323, Gali No. 15,
Bhikam Colony, Faridabad.
PAN: AUSPS0203K

Assessee by: None

I.T.A. No.2876/Del/2018
Assessment Year: 2011-12

Asstt. Commr. Of Income-tax,
Ward -2(2), Faridabad.

vs

Raghvan Kumar Reji,
X-15, First Floor,
Hauz Khas, New Delhi.
PAN: AACPR5673G

Assessee by: None

I.T.A. No.3696/Del/2018
Assessment Year: 2008-09

Asstt. Commr. Of Income-tax,
Central Circle-13, New Delhi.

vs

M/s Jaideo Prasaed Minda,
A-9, Phase-1, Ashok Vihar,
New Delhi.
PAN: AATPM3790Q

Assessee by: None

I.T.A. No.4228/Del/2018
Assessment Year: 2013-14

Dy. Commr. Of Income-tax,
Circle-12(2),New Delhi.

vs

M/s Ivory Clothing P.Ltd.,
11, Mathura Road, Jungpura,

New Delhi.
PAN: AABCI3487M

Assessee by: None

I.T.A. No.4235/Del/2018
Assessment Year: 2013-14

Income-tax Officer,
Ward -1(2), New Delhi.

vs

Inspire Network for Environment
S-212, 2nd floor, Panchsheel Park,
New Delhi.
PAN: AAATW0494N

Assessee by: Shri Ruchesh Sinha , Ms Aabgina Chishti,
Ms Jyoti Sharma

I.T.A. Nos.4244 to 4246/Del/2018
Assessment Years: 2008-09, 2009-10, 2012-13

Income-tax Officer,
TDS Ward -1(3)(2), Intl. Taxation,
New Delhi.

vs

Giza Builders & Developers P.Ltd.
1-E, Jhandewalan Extension,
Naaz Cincema Complex,
New Delhi.
PAN: AACCG7585M

Assessee by: None

I.T.A. No.4271/Del/2018
Assessment Year: 2013-14

Dy. Commr. Of Income-tax,
Circle-13(2), New Delhi.

vs

M/s JMM India P.Ltd.,
309, Vikas Deep Building,
Laxmi Nagar, District Centre,
Delhi.
PAN: AAACJ3260C

Assessee by: Ms Suganandha Anand

I.T.A. No.4328/Del/2018
Assessment Year: 2014-15

Dy. Commr. Of Income-tax,
Circle-12(1), New Delhi.

vs

M/s Indian Sugar Exim Corpn.Ltd.,
C Block, 2nd floor, Ansal Plaza,

August Kranti Marg, New Delhi.
PAN: AAACI1163M

Assessee by: None

I.T.A. No.4381/Del/2018
Assessment Year: 2014-15

Income-tax Officer,
Ward -30(2), New Delhi.

vs

M/s Jahanpanah Club,
Mandakini Housing Scheme,
Alaknanda, New Delhi.
PAN: AAAAJ1572F

Assessee by: None

I.T.A. No.4585/Del/2018
Assessment Year: 2009-10

Income-tax Officer,
Ward -2(3), New Delhi.

vs

Naathu Singh (Deceased) L/H
Sh. Suneel Singh, Village Dujana,
Pargana & Tehsil Dadri, Gautam
Budh Nagar, Uttar Praesh
PAN: AYEPK9146R

Assessee by: None

I.T.A. No.4601/Del/2018
Assessment Year: 2010-11

Income-tax Officer,
Ward -2(2), New Delhi.

vs

Ms Mithalesh Kumari,
D-5, Delta-1, Greater Noida
Uttar Pradesh.
PAN: DGBPK8984F

Assessee by: None

(Appellant)

(Respondent)

Department by: Ms Princy Singla, Sr. DR

Date of hearing: 07.09.2018

Date of Pronouncement: 07.09.2018

ORDER

PER BENCH

The present appeals filed by the Revenue in respect of different assesseees are directed against the orders passed by the CIT(A) and Cross Objection filed by some of the assesseees 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 assesseees put in appearance through their Attorneys, while in others, the assesseees 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 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.

5. The ld. 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 Cross Objections filed by some of the assesses. Since the appeals of the Revenue from which such Cross Objections have arisen, have been dismissed hereinabove, these C.Os have become infructuous and stand dismissed.

7. In the result, all the appeals of the Revenue as well as the Cross Objections of the assesseees stand dismissed.

8. In the result, all the appeals of the Revenue stand dismissed.
9. The order pronounced in the open court on 7th September, 2018.

Sd/-

sd/-

(R.S. SYAL)
VICE PRESIDENT

([K. NARASIMHA CHARY)
JUDICIAL MEMBER

Dated, 7th September, 2018
VJ

Copy forwarded to:

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

AR, ITAT, NEW DELHI.

Draft dictated on	07.09.2018
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Approved Draft comes to the Sr.PS/PS	
Kept for pronouncement on	
Date of uploading order on the website	
File sent to the Bench Clerk	
Date on which file goes to the AR	
Date on which file goes to the Head Clerk.	
Date of dispatch of Order.	