

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "C", NEW DELHI**

BEFORE SHRI N.K.SAINI, AM & SMT. BEENA A PILLAI, JM

ITA/ CO No.	Appellant	Respondent	A.Y.	Assessee By
1612/Del/2018	ITO(E), Ward-1(2) New Delhi.	Institute of Road Traffic Education B 128, DDA Sheds, Okhla Industrial Area Phase I New Delhi 110 020 PAN: AAAT12776D	2014-15	Sh. Lakshya Goyal, Adv. Sh. Tarun Kumar, Adv.
6906/Del/2017	ACIT, Circle 10(2) New Delhi	Innodata India P Ltd. 708, Surya Kiran building 19 KG Marg C.P. New Delhi 110 001 PAN:AAACI2425G	2013-14	None
6797/Del/2017	DCIT, Exemption Circle Ghaziabad	Haridwar Development Authority Mayapur Haridwar Uttarakhand PAN:AAALH0055Q	2006-07	None
813/Del/2018	ACIT, C.C.15 New Delhi	Goldsmith Realtech P Ltd. G-22/351, Sector 7 Rohini New Delhi PAN:AADCG9357Q	2013-14	None
<u>C.O. 83/Del/2018</u> <u>(In ITA 813/Del/18)</u>	Goldsmith Realtech P Ltd. New Delhi	ACIT, Central Circle 15 New Delhi	2013-14	None
1246/Del/2017	ACIT, Circle 50(1) New Delhi	H & H Cooperative Buying House F-5/2, Vasant Vihar New Delhi 57 PAN:AAAFH5339K	2004-05	None
1516/Del/2017	DCIT, Circle 11(1) New Delhi	Innus Infrastructure P Ltd. M 62 & 63, 1 st floor	2012-13	None

		Cannaught Place New Delhi 19 PAN: AACCI1776N		
6599/Del/2017	ACIT, Rohtak Circle Rohtak	Sh. Harish Kumar Ghai 167-R, Model Town Rohtak Haryana PAN:ANKP9888K	2013-14	Sh. Sohan Petwal, Adv.
3273/Del/2016	DCIT, Circle 2(1) New Delhi	All Grow Finance & Investment P.Ltd. 202, 1 st Floor, Okhla Industrial Estate Phase III New Delhi 110 020 PAN: AAACA4941P	2011-12	None
5731/Del/2017	DCIT, Circle 10(1) New Delhi	GE Healthcare P Ltd. (now known as Wipro GE Healthcare P Ltd.) 4, Kadugodi Industrial Area Bangalore PAN:AAECA4311P	2011-12	None
4940/Del/2017	ACIT, Central Circle 29 New Delhi	Gen X Commodities P Ltd. FA-45, Lower Ground Floor Shivaji Enclave New Delhi PAN:AAACA2303H	2014-15	Sh. Rishab Jain, CA
6179/Del/2016	ITO(E), Ward 1(2) New Delhi	Gurudwara Baba Jorawar Singh Ji Baba Fateh Singh Ji D-123, Fateh Nagar New Delhi 110 018 PAN:AAAAG3770C	2010-11	None
1652/Del/2018	ITO(E), Ward 1(2) New Delhi	Institute of Road Traffic Education B-128, DDA Sheds, Okhla Industrial Area Phase I New Delhi 110 020 PAN:AAATI2776D	2013-14	Sh. Lakshya Goyal, Adv.

3280/Del/2016	JCIT (OSD) C.C. 31 New Delhi	Shivraj Properties Plot J-1, Block B-1 Mohan Industrial Area Mathura Road New Delhi 110 044 PAN:AAJCS0741E	2008-09	None
2868/Del/2018	DCIT, C.C. 1 Gurgaon	Sh. Jeth Mal Mehta J-398, New Rajinder Nagar Indian Overseas Bank Central Delhi New Delhi PAN:AETPM7817A	2009-10	Sh. Vaibhav Bajaj, CA & Sh. Rajesh Jain, CA
4186/Del/2018	DCIT, Circle 11(2) New Delhi	Hitachi Metglas (India) P Ltd. 1C, Vandana building 11, Tolstoy Marg, C.P. New Delhi 110 001 PAN: AABCH9302G	2014-15	Sh. Atul Gaur, C.A.
4190/Del/2018	DCIT, Circle 11(1) New Delhi	HMS Real Estate P Ltd. 1 AD, Vandhana building 11, Tolstoy Marg New Delhi 110 001 PAN: AACCH0745G	2014-15	None
4188/Del/2018	DCIT, Circle 11(1) New Delhi	Hero Future Energies P Ltd. 202, 3 rd floor Okhla Industrial Estate Phase 3 New Delhi PAN:AADCH0559F	2013-14	Sh. Lakshya Goyal, Adv. and Sh. Tarun Kumar, Adv.
13/Del/2017	ACIT, Central Circle 13 New Delhi	Sh. Gautam Gupta C-4/43 Safdarjung Development Area New Delhi PAN:AAGPG1963J	2012-13	None

1670/Del/2017	DCIT, Circle 1 LTU NBCC Plaza Pushp Vihar New Delhi	Havells India Ltd. 1, Raj Narain Marg Civil Lines Delhi 110 054 PAN: AAACH0351	2011-12	Sh. Rajesh Jain, CA & Sh. Akshat Jain, CA
44/Del/2017	ACIT, Circle 62(1) New Delhi	Gupta Bros (India) 232, Jor Bagh New Delhi 110 003 PAN:AAAFG4325Q	2012-13	Sh. V Raj Kumar, Adv.
484/Del/2017	ACIT, Central Circle 2 New Delhi	Grand Venezia Commercial Towers P Ltd. 28, Raja Garden New Delhi 110 015 PAN:AADCG5999A	2010-11	None
485/Del/2017	ACIT, Central Circle 2 New Delhi	Grand Venezia Commercial Towers P Ltd. 28, Raja Garden New Delhi 110 015 PAN:AADCG5999A	2011-12	None
5698/Del/2016	ACIT, Circle 12(1) New Delhi	Infotel Technologies P Ltd. D-7, Dhawandeep Apartments 6, Jantar Mantar road New Delhi 110 001 PAN:AACCD8086E	2012-13	None
6057/Del/2016	ACIT, Central Circle 4 New Delhi	Godavari Vanijya P Ltd. A-43, Phase II Noida Extension Noida 201 305 PAN:AACCG4016H	2008-09	None
297/Del/2018	DCIT, Circle 12(1) New Delhi	Infotel Technologies P Ltd. D-7, Dhawandeep Apartments 6, Jantar Mantar road New Delhi 110 001 PAN:AACCD8086E	2014-15	None
396/Del/2018	DCIT, Circle 11(1) New Delhi	Haldia Coke and Chemicals P Ltd. 1 st Floor Sigappi Achi	2012-13	None

		building Egmore Chennai 600 008 PAN:AABCH5389P		
207/Del/2018	ITO(E), Ward 1(2) New Delhi	India Islamic Cultural Centre 87-88, Lodhi Estate New Delhi 110 003 PAN:AAATI2770F	2013-14	None
3252/Del/2016	ITO(TDS)(Internati onal Taxation) Ward 2(1)(1) New Delhi	Independent News Service P Ltd. B 39, Okhla Industrial area Phase I New Delhi 110 020 PAN: AAAC13024R	2016-17	None

Revenue by: Sh. A.K. Sharma, Sr. D.R.

Date of Hearing : 07/09/2018

Date of pronouncement: 07/09/2018

ORDER

PER BEENA A PILLAI, JM:

These appeals by Department against different assessee's and a Cross objection by assessee are heard together. These appeals have been filed against orders passed by respective Ld.CIT(A), in relation to different assessment years.

2. Ld. Sr.DR appeared on behalf of Revenue. In some appeals, assessee has recorded appearance through their Attorneys, while in others, assessee remained unrepresented.

3. We have heard the parties. It is found that pursuant to mandate of section 268A, CBDT has issued Circular No. 03 of 2018, dated 11th July, 2018 with retrospective effect, revising monetary limit to Rs.20,00,000/- for not filing appeals before the Tribunal. It is further found that as tax effect involved in instant appeals is less than Rs.20,00,000/-, they are not maintainable. The Ld.Sr.D.R., although supported orders of Ld.AO, could not controvert the fact that tax effect involved in these appeals is less than Rs.20,00,000/-.

4. On Going through above referred CBDT Circular, it is clear that it is applicable to all pending appeals with retrospective effect, and there is clear-cut direction to Department to either withdraw, or not press such appeals filed before the Tribunal, wherein tax effect is less than Rs.20,00,000/-. We are, therefore, of the view that Revenue should have either not filed instant appeals, or withdraw the same, as tax effect in these appeals are admittedly less than Rs. 20,00,000/-.

5. The Ld.CIT.DR brought to our notice letter dated 20.08.2018 by Director (ITJ), CBDT, New Delhi addressed to All Principal CCITs in respect of para no. 10 of Circular dated 11.7.2018, enumerating certain exceptional instances where appeals filed by revenue should be contested, notwithstanding low tax effect. For the sake of convenience the same is reproduced as under:

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

Ld.CIT DR, however, could not place any material on record to demonstrate that any of the appeals listed before us stands covered by amended para 10, vide letter dated 20.08.2018 by Director (ITJ), CBDT, New Delhi addressed to All Principal CCITs.

5.1. Under these circumstances, we dismiss all present appeals filed by Revenue with liberty to Department to prefer Miscellaneous Applications, if it is found that either tax effect is more than Rs.20,00,000/-, or appeal gets covered by revised para 10 of Circular dated 11.7.2018, vide letter dated

20.08.2018 of Director (ITJ), CBDT, New Delhi addressed to All Principal CCITs.

6. Accordingly, appeals of the Revenue stand dismissed.

7. So far as Cross Objection : C.O. No. 83/Del/2018 (In ITA 813/Del/18) for Assessment Year 2013-14 filed by assessee is concerned, since appeal filed by Revenue are dismissed, the C.O. filed by assessee becomes infructuous and is dismissed as such.

8. In the result, all appeals by Revenue as well as C.O. by assessee stands dismissed.

The order pronounced in the open court on 07/09/2018.

Sd/-

(N.K.SAINI)
Accountant Member

Sd/-

(BEENA A PILLAI)
Judicial Member

Dated: 07th September, 2018.

- Gmv

Copy of the Order forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR
6. Guard File

By Order

Asst. Registrar
ITAT, Delhi Benches, New Delhi

		Date
1.	Draft dictated on dragon	07/09/18
2.	Draft placed before author	07/09/18
3.	Draft proposed & placed before the second member	
4.	Draft discussed/approved by Second Member.	
5.	Approved Draft comes to the Sr.PS/PS	
6.	Kept for pronouncement on	07/09/18
7.	Order uploaded on	
8.	File sent to the Bench Clerk	
9.	Date on which file goes to the AR	
10.	Date on which file goes to the Head Clerk.	
11.	Date of dispatch of Order.	