

INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F": NEW DELHI
BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER

SI NO.	ITA/IT(SS)A, CO No.	Appellant	Respondent	AY/ Asst. Period	Assessee By/ Respondent By
1	768/Del/2017	ACIT Circle-30(1), Room No. 1302, 13 th Floor, E-2, Blcok, JLN Marg, New Delhi	Rahul Mishra, Chirag Enclave, New Delhi PAN: AAFPM6245A	2004-05	None
2.	CO No. 83/Del/2017	Rahul Mishra, Chirag Enclave, New Delhi PAN: AAFPM6245A	ACIT Circle-30(1), Room No. 1302, 13 th Floor, E-2, Blcok, JLN Marg, New Delhi	2004-05	None
3.	769/Del/2017	ACIT Circle-30(1), Room No. 1302, 13 th Floor, E-2, Blcok, JLN Marg, New Delhi	Rahul Mishra, Chirag Enclave, New Delhi PAN: AAFPM6245A	2005-06	None
4.	CO No 84/Del/2017	Rahul Mishra, Chirag Enclave, New Delhi PAN: AAFPM6245A	ACIT Circle-30(1), Room No. 1302, 13 th Floor, E-2, Blcok, JLN Marg, New Delhi	2005-06	None
5.	3457/Del/2016	ACIT, Central Circle-4, Room No. 354, ARA Centre, Jhandewaln Extn, New Delhi	Shine Star Builcon Pvt. Ltd, Flat No. 4, RR Apartment, 3-4, Manglapuri, Mehrauli, New Delhi PAN: AAICS5795D	2006-07	Shri Lalit Mohan, CA
6.	3028/Del/2016	ACIT, Circle-5(1), Room NO. 1504, 15 th Floor, E-2, Block, Sr. SP Mukherjee Civi Centre, Minto Road, New Delhi	KK Road Cargo Movers, 217, Dhaka Chambers, 2068/9, naiwala, Karol Bagh, New Delhi PAN: AABFK4015A	2012-13	None
7.	3468/Del/2016	ACIT, Central Circle-14, New Delhi	Gopal Kumar Goyal, H. No. 436/16, Civil Lines, Gurgaon PAN: AEFPG4807J	2004-05	Shri Lalit Mohan, CA
8.	3463/Del/2016	ACIT, Central Circle-14, New Delhi	Believe Construction Pvt. Ltd, Flat No. 4, FR Apartment, 3-4, Manglapuri, Mehrauli, New Delhi PAN: AACCB4636Q	2005-06	Shri Lalit Mohan, CA
9.	CO No. 260/Del/2016	Believe Construction Pvt.	ACIT, Central Circle-14,	2005-06	Shri Lalit Mohan, CA

		Ltd, Flat No. 4, FR Apartment, 3-4, Manglapuri, Mehrauli, New Delhi PAN: AACCB4636Q	New Delhi		
10.	3916/Del/2016	ACIT, Central Circle-12, Room No. 354, E-2, ARA Centre, Jhandewalan Extn, New Delhi	Praveen Kumar Aggarwal, F-8, Geetanjali Enclave, New Delhi PAN: AAHPA0660R	2008-09	None
11.	3917/Del/2016	ACIT, Central Circle-12, Room No. 354, E-2, ARA Centre, Jhandewalan Extn, New Delhi	Praveen Kumar Aggarwal, F-8, Geetanjali Enclave, New Delhi PAN: AAHPA0660R	2007-08	None
12.	4845/Del/2018	JCIT, OSD, Circle-21(1), Room No. 391, 3 rd Floor, CR Building, New Delhi	Religare Securities Ltd, 2 nd Floor, Rajlok Building, 24, Nehru Place, New Delhi] PAN: AAACF1952D	2014-15	None
13.	4098/Del/2016	ITO, Ward-62(4), Room No. 2210, 22 nd Floor, Civic Centre, Minoto Road, New Delhi	Phool Singh, Prop PS Construction Co, 147, Harsukh Apartment, Sector-7, Dwarka, New Delhi	2012-13	None
14	4503/Del/2017	ACIT, Room No. 219, 2 nd Floor, CR Building, IP Estate, New Delhi	RPS Infrastructure Ltd, 1117-1120, DLF Towers- B, 11 th Floor, Jasola, District Centre, New Delhi	2013-14	Shri Ashish Chadha & Shri Ashish Goel, CA
15.	4545/Del/2017	ACIT, Circle-19(2), New Delhi	Peak Infratech P Ltd, 18/13, Ganga Plaza, Pusa Lane, Karol Bagh, Delhi	2011-12	None
16.	4178/Del/2017	ACIT, Central circle-13, New Delhi	Pride Residency (P) Ltd, (in the case of M/s. Satkar Fincap Ltd) F-5/9, Vasant Vihar, New Delhi	2006-07	None
17.	3633/Del/2017	ITO, Ward-2(4), New Delhi	Patronage Welfare & Educational Society, 5/73, Gujju Katra Shahdara, Delhi	2006-07	None
18.	3679/Del/2017	ITO, Ward-2(2), Muzaffarnagar	Rewati Singh, Through L/H Sh. Hukum Singh, H NO. 6, Gandhi Colony, Muzaffarnagar	2011-12	None
19.	6325/Del/2016	ACIT, Circle-30(1), Room NO. 1302, 13 th Floor, E-2 Block, SPM Civic Centre, JL Nehru Marg,	Rishi Associates, N-7, Kailash colony, New Delhi	2012-13	None

		New Delhi			
20.	6317/Del/2016	DCIT, Circle-19(2), New Delhi	Parnika Commercial Estates Pvt Ltd, D-64, 6 th Floor, Himalaya House, 23, KG Marg, New Delhi	2013-14	None
21.	6157/Del/2016	ITO(E), Ward-2(4), New Delhi	Punjab National Bank Former's Welfare Trust, 2 nd Floor, Almaram House, Tolstoy Marg, New Delhi	2010-11	None
22.	6307/Del/2016	ITO, Ward-21(1), New Delhi	Ramji Lal Construction Pvt. Ltd, L-1/288A, DDA Flats, Kalkaji, New Delhi	2011-12	None
23.	1961/Del/2018	ITO, Ward-41(5), New Delhi	Paltan Jaiswal, 70/A-40, Rama Road, Najafgarh Road, Delhi	2014-15	None
24.	1909/Del/2018	ACIT, Circle-19(2), New Delhi	Peter Surgical India Pvt. Ltd, W-40, Greater kailash-I, New Delhi	2013-14	None
25.	4175/Del/2017	ACIT, Central Circle-13, New Delhi	Pride Residency (P) Ltd, (in the case of M/s. Foryu Overseas P Ltd, F-5/9, Vasant Vihar, New Delhi	2005-06	None
26.	5493/Del/2017	ITO, Ward-20(1), New Delhi	M/s. Prayag Chemicals Pvt Ltd, 314, PP Tower, Netaji Subash Place, Pitampur, New Delhi	2013-14	None
27.	4177/Del/2017	ACIT, Central Circle-13, New Delhi	Pride Residency Pvt. Ltd, (in the case of M/s. Satkar Fincap Ltd, New Delhi	2005-06	None
28.	4180/Del/2017	ACIT, Central Circle-13, New Delhi	Pride Residency (P) Ltd, (in the case of M/s. SPN Milk Products Inds P Ltd, F-5/9, Vasant Vihar, New Delhi	2005-06	None
29.	2865/Del/2017	ITO, Ward-78(2), New Delhi	Rani Promoters Pvt Ltd, B-9, Shekhar Apartments, Mayur Vihar, Phase-I, Estn, Delhi	2013-14	Shri Ashish Goel & Ashish Chadha, CA
30.	2871/Del/2017	Addl CIT, Special Range-7, New Delhi	RI Steel & Energy Ltd, C-1/A, Opposite To Arya Samaj Mandir, Nizamuddin East, New Delhi	2011-12	Shri Ranjan Chopra, CA
31.	1146/Del/2017	ACIT, Circle-33(1), New Delhi	RN Sahni, 51, Pachimi Marg, Vasant Vihar, New Delhi	2011-12	None
32.	1014/Del/2017	DCIT, Central Circle, New Delhi	Raju Verma, 17/1, Curzon Road, Dalnwala, Dehradun	2009-10	None

33.	5790/Del/2017	ACIT, Central Circle-30, New Delhi	M/s. Ramprastha Promoters & Developers Pvt Ltd, New Delhi	2011-12	None
34.	3246/Del/2017	DCIT, Central Circle-25, New Delhi	Reena Goel, E-270, Sastri Nagar, New Delhi	2012-13	None
35.	3245/Del/2017	DCIT, Central Circle-25, New Delhi	Reena Goel, E-270,Sastri Nagar, New Delhi	2011-12	None
36.	5212/Del/2017	ITO, Ward-62(2), New Delhi	Ram Kumar Roy, Prop. M/s. Priyanshu Enterprises, 405, DDA Flats, Pul Prahladpur, Delhi	2012-13	None
37.	561/Del/2017	DCIT, Circle-20(2), New Delhi	Radcliffe Schools Education Pvt. Ltd, Badarpur, Delhi Mathura Road, Delhi	2012-13	None
38.	5156/Del/2017	ITO, Ward-20(1), New Delhi	Piyush Polymers Pvt. Ltd, 715, Ring Road Mall, Manglam Place, Sector- 3, Rohini, Delhi	2007-08	None
39.	5637/Del/2017	ACIT, Central Circle-6, New Delhi	P Mahalingamj, No. 61, Poorvi Marg, Vasant Vihar, New Delhi	2010-11	None
40.	5817/Del/2017	ACIT Central Circle- 58(1), New Delhi	Pawan Kumar, Room No. 218, D-Block, Vikash Bhawan, New Delhi	2014-15	None
41.	5668/Del/2017	ACIT, Central Circle-17, New Delhi	VLS Finance Ltd, 13, Sant Nagar, 2 nd Floor, East of Kailash, New Delhi	2014-15	None
42.	5745/Del/2017	DCIT, Circle-2, Muzaffarnagar	Tikaula Sugar Mills Ltd, 25-B, Gher Khatti, Gaushala Road, Muzaffarnagar	2013-14	None
43.	CO 228/Del/2017	Tikaula Sugar Mills Ltd, 25-B, Gher Khatti, Gaushala Road, Muzaffarnagar	DCIT, Circle-2, Muzaffarnagar	2013-14	None
44.	4594/Del/2017	ITO, Ward-2(1), New Delhi	Pragati Associates, 9/14, Idgah Mehant Flats, Chakrata Road, Dehradun	2013-14	None
45.	4268/Del/2016	ACIT, Central Circle-17, Jhandewalan, New Delhi	Royal Gems, 1382, Main Road, Maliwara, Chandni chowk, New Delhi	2008-09	None
46.	6680/Del/2016	ACIT, Central Circle-19, Jhandewalan Extn, New Delhi	RBRL Agro Commodities Ltd, 4088-94, Naya Bazar, New Delhi	2012-13	None
47.	6681/Del/2016	ACIT,	RBRL Agro Commodities	2013-14	None

		Central Circle-19, Jhandewalan Extn, New Delhi	Ltd, 4088-94, Naya Bazar, New Delhi		
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Revenue by :	Shri Surender Pal, Sr. DR
Date of Hearing	23/08/2018
Date of pronouncement	10/09/2018

ORDER

PER BENCH:

1. These appeals by the Revenue arise out of the orders passed by the CIT(A) in relation to the captioned assessment years.
2. At the outset of the hearing itself, the Id. DR brought to our attention that CBDT vide Circular No.03/2018 dated 11TH July 2018 has decided that the revenue would not prefer an appeal before the Tribunal if the tax effect is less than Rs.20 lakhs. He further referred to another Circular dated 20.08.2018 issued by CBDT and submitted that the cases which are falling into exception cannot be dismissed, even if tax effect is less than Rs. 20 lakhs. He, therefore, submitted that he needs to verify whether any such facts are existing in the above listed cases. Therefore, he pleaded that the appeals of the revenue be decided as per the instruction of the CBDT.
3. Ld AR also reiterated same facts.
4. We have heard both the sides on the issue and perused the material. We find that the CBDT vide circular dated 11th July 2018 has revised the monetary limit for filing the appeal by the department before Income Tax Appellate Tribunal, Hon'ble High Courts and Hon'ble Supreme Court. The relevant para of the aforesaid circular is reproduced as under :-

"3. Henceforth, appeals/SLPs shall not be filed in cases where the tax effect does not exceed the monetary limits given hereunder :-

<i>Sl.No.</i>	<i>Appeals in Income-tax matters</i>	<i>Monetary Limit(in Rs.)</i>
<i>1.</i>	<i>Before Appellate Tribunal</i>	<i>20,00,000</i>
<i>2.</i>	<i>Before High Court</i>	<i>50,00,000</i>
<i>3.</i>	<i>Before Supreme Court</i>	<i>1,00,00,000</i>

It is clarified that an appeal should not be filed merely because the tax effect in a case exceeds the monetary limits prescribed above. Filing of appeal in such cases is to be decided on merits of the case."

5. We have consciously reviewed each of the above appeals, however, could not find any such issues involved in these appeals which are covered by exception to the tax effect circular as mentioned in amended Para No. 10 of that Circular. Instantaneously, Id DR also could not show any such instance in these appeals.
6. We find that the tax effect involves in the appeal of the Revenue is below Rs.20 lakhs. There is no dispute that the Board's instructions or directions issued to the Income-tax authorities are binding on those authorities, therefore, the Department should have withdrawn/not pressed the present appeal in view of the aforesaid instruction since the tax effect in the instant appeal is less than the amount of Rs.20 lakhs.
5. In view of the above, Circular No.3/2018 dated 10.07.2018 will apply to all pending appeals. Therefore the precedent, it is held that the appeal is not maintainable in the instant case as the tax effect is less than Rs.20 lakhs. Accordingly, it is held that appeals filed by the revenue are not maintainable. We also hastened to add that certain times instances stated in para No. 10 of the circular are not discernable from the assessment and appellate orders, therefore, in such cases, we also give liberty to revenue that if such instances comes to their notice than he may file miscellaneous application with such evidences.

6. In the result, appeals filed by the department is dismissed.

Order Pronounced in the Court on 10/09/2018.

-Sd/-

(AMIT SHUKLA)
JUDICIAL MEMBER

-Sd/-

(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Dated:10/09/2018.

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Copy forwarded to:

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

AR, ITAT, NEW DELHI.