

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

**BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
&
SHRI L.P. SAHU, ACCOUNTANT MEMBER**

Sl. No.	ITA No.	Appellant	Respondent	A.Y	Assessee By	Revenue By
1.	6061/Del/2015	DCIT Circle 2(2), Room No. 392, C.R. Bldg., I.P. Estate, New Delhi.	Amsure Insurance Agency Ltd., 1 st Floor, Elegance Tower, Plot No. 8, Non-Hierarchical Commercial Centre, Jasola, New Delhi. AAECA8616R	2006-07	Sh. Madhur Aggarwal, Adv.	Sh. Surenderpal, Sr. DR
3.	5436/Del/2016	DCIT Circle 13(2) C.R. Bldg., New Delhi.	J.D. Iron Pvt. Ltd. B-17, Nehru Ground-NIT Faridabad. AAACJ3302P	2007-08	Sh. Rajesh Jain, CA	-do-
4.	CO No. 359/Del/16 (In ITA 5436/D/16)	J.D. Iron P. Ltd. B-17, Nehru Ground-NIT, Faridabad. AAACJ3302P	DCIT Circle 13(2) C.R. Bldg., New Delhi.	2007-08	-do-	-do-
5.	3285/Del/2017	ITO Ward 1(5) Room No. 307, 3 rd Floor, Aayakar Bhawan, A-2D, Sector 24, Noida	Jagpal S/o Late Sh. Jaswant Singh, Village-Chitera, Pargana, Tehsil Dadri, Distt. Gautam Budh Nagar, U.P. BEEPJ8848G	2008-09	None	-do-
6.	2606/Del/2017	DCIT Circle 13(1) C.R. Bldg., New Delhi.	J.S. Overseas P. Ltd D-194, 1 st Floor, Okhla Industrial Phase-1, New Delhi AAACJ5251D	2008-09	None	-do-
7.	465/Del/2018	ITO Ward 2(3)(2) Almora	Khimanand Patni Almora AEZPP0546H	2014-15	None	-do-
8.	2529/Del/2017	ITO Ward-1 SCF 26-27 Model Town, Fatehbad	Lajwanti D/o Sh. Bala Ram Near M/s Vijay Book Depot, VIII, Bhodia Khara, Fatehbad. AHOPL7247F	2009-10	None	-do-
10.	1852/Del/2018	DCIT Central Circle Dehradun	Kamal Ghansala 566/6, Bell Road, Clement Town,	2008-09	None	-do-

			Dehradun ADDPG0244N			
11.	2923/Del/2018	Addl. CIT Special Range 5 New Delhi	KSC Engineers P. Ltd. 4-H, Gopala Tower Rajendra Place, New Delhi. AAACK6112C	2014-15	None	-do-
12.	6887/Del/2017	ACIT Circle 66(1) New Delhi.	Karan Dewan Ahuja 193, Golf Lines, New Delhi. AAAPA3308F	2014-15	None	-do-
14.	1785/Del/2017	ITO Ward 15(2) Room No. 323 C.R. Bldg., I.P. Estate, New Delhi.	Lavish Exim P. Ltd. D-9, Sector-55, Noida. AABCL2453J	2011-12	None	Sh. Surender Pal, Sr. DR
15.	3186/Del/2018	ACIT Circle 26(2) New Delhi.	Vrinda Farms P. Ltd. 43, Community Center, New Friends Colony, New Delhi AAACV0355L	2006-07	None	-do-
16.	7608/Del/2017	DCIT Circle 2, New Delhi.	P J Education Services P. Ltd. S-535, Greater Kailash-II, New Delhi. AAECP9241R	2013-14	None	-do-
17.	7645/Del/2017	Addl. CIT Special Range 7, New Delhi.	Panalpina World Transport (I) P. Ltd. Plot No. 227/2, Dhulsiras Dwarka, New Delhi. AAACP7676A	2012-13	None	-do-
18.	3523/Del/2018	ITO, Ward 3(5), Noida	Watashi, W/o Sh. Rampal Singh, VIII- Habibpur, Greater Noida, U.P. AXOPB1744R	2009-10	None	-do-
19.	6364/Del/2017	ACIT Circle 26(2) New Delhi	VSR Infrastructure P. Ltd. A-22, Hill View Apartment, Vasant Vihar, New Delhi. AABCV7955M	2012-13	None	-do-
20.	3521/Del/2018	ITO Ward 3(2) Noida	Smt. Rekha Goyal, W/o Sh. Brij Nandan Goyal,	2010-11	None	-do-

			VIII-Sabota Mustafabad, Tehsil-Jewar, Gautambudh Nagar APFPG5990K			
21.	7625/Del/2017	ACIT Central Circle 27, New Delhi	Utech Developers Ltd. 305, 3 rd Floor, Bhanot Corner, Pampost Enclave, G.K.-1, New Delhi AAACU8713H	2011-12	None	-do-
22.	818/Del/2018	ACIT Central Circle 15, New Delhi	Lumax Builders P. Ltd. 25, Bazar Lane, Bengali Market, New Delhi. AAACL2184R	2011-12	None	-do-
23.	CO No. 94/Del/2018	Lumax Builders P. Ltd. 25, Bazar Lane, Bengali Market, New Delhi. AAACL2184R	ACIT Central Circle 15, New Delhi	-do-	-do-	-do-
24.	3163/Del/2018	ITO Ward 2(2) Gurgaon	Jaideep S/o Om Dutt, H.No. 11, Village Dhana distt. Manesar, Gurgaon. ATOPJ6169J	2013-14	None	Sh. Surenderpal, Sr. DR
25.	7626/Del/2017	ACIT Central Circle 27, New Delhi.	Utech Developers Ltd. 305, 3 rd Floor, Bhanot Corner, Pampost Enclave, G.K.-1, New Delhi AAACU8713H	2013-14	None	-do-
26.	6362/Del/2017	ACIT Circle 19(2) New Delhi.	Paarth Infrabuild P. Ltd. Plot No. 73, FIE, Patparganj Industrial Area, New Delhi. AAECP0249B	2014-15	None	-do-
27.	2362/Del/2018	ACIT Circle 21(1) New Delhi.	Raj Structure Interiors P. Ltd. 141, Pocket A-4, Konark Apartment, Kalkaji Extn., New Delhi. AADCRO248R	2014-15	None	-do-
29.	3162/Del/2018	ITO Ward 4(5) Gurgaon	Vijender Singh S/o Chatar Singh, Village Harsaru, PO Garhi Harsaru, Gurgaon. CZKPS7894H	2014-15	None	-do-
32.	2226/Del/2018	ITO Ward 3(3)	Virender Singh S/o Sh. Devi Singh			

		Bulandshahr	VIII-Nagala Shekhu, Bulandshahr, U.P. HGRPS5329Q	2010-11	None	-do-
33.	11/Del/2018	ACIT Circle 10(2) New Delhi.	Receivable Management Services India P. Ltd. P-24, Green Park Extension, New Delhi. AACCR5563Q	2009-10	None	-do-
34.	699/Del/2018	DCIT Central Circle 28, New Delhi.	Rashi Anand Kamlesh Villa, 5, Main Road, Ranchi, Jharkhand. AJLPA1675M	2012-13	None	-do-
35.	2601/Del/2018	DCIT Central Circle 6, New Delhi.	Vidur Bhardwaj 51-B, Friends Colony, East, New Delhi. AFMPB0623B	2014-15	None	-do-
36.	2464/Del/2018	ITO Ward 2(2) Faridabad	Raj Bahadur Nagar H.No. 1017, Sector 17, Faridabad, Haryana AFOPN1985L	2015-16	None	-do-
39.	4042/Del/2018	ACIT Circle 19(2) New Delhi.	Petnet Radio Pharmaceutical Solutions P. Ltd. 54/D-9, Kisshangarh Village New Delhi. AACCD2596F	2014-15	None	-do-
40.	2679/Del/2018	ITO Ward 2(2) Faridabad	Ravinder Kumar 584, Sector-29, Faridabad, Haryana ANDPK8102D	2014-15	None	-do-
41.	2467/Del/2018	ITO(E), Ward 2(3), New Delhi.	Vindhya Trust, B-60/61, Naraina Industrial Area, Phase-II, New Delhi. AAATV0303K	2009-10	None	-do-
42.	CO No. 108/Del/2018 (In ITA No. 2467/D/18)	Vindhya Trust, B-60/61, Naraina Industrial Area, Phase-II, New Delhi. AAATV0303K	ITO(E), Ward 2(3), New Delhi.	2009-10	None	-do-
43.	2843/Del/2018	ACIT Central Circle- 13, New Delhi.	PAN Realtors P. Ltd. S-406, Lower Ground Floor, GK-II New Delhi. AAFCEP2034D	2014-15	None	-do-
44.	2956/Del/2018	ITO Ward 19(4) New Delhi.	Personal Machinery Construction P. Ltd. H-79, Kalkaji, New Delhi.	2014-15	None	-do-

			AADCP8878P			
45.	3021/Del/2018	ITO, Ward 1(2)(2), Dehradun.	Rakesh Jain, S/o Babu Lal Jain, Dehradun Road, Herbertpur, Vikas Nagar, Dehradun, Uttarakhand. ABAPJ7837M	2012-13	None	-do-
46.	2946/Del/2018	DCIT Circle 21(2), New Delhi.	Russell Reynolds Associates India P. Ltd., 203, EROS Corporate Tower, Nehru Place, New Delhi. AADCR2985F	2009-10	None	-do-
48.	1015/Del/2018	ITO, Ward 1(4), Faridabad.	Laksons Footwear P. Ltd., Plot No. 131, Sector-24, Faridabad, Haryana. AAACL3114B	2011-12	None	-do-
49.	1367/Del/2018	ITO, Ward 2(3), Gurgaon.	Krishan Boken, S/o Sh. Savant Singh, R/o Village Darbaripur, Gurgaon, Haryana. AOIPB2732G	2012-13	None	-do-
50.	361/Del/2017	ACIT Circle 15(1), New Delhi.	M/s Lally Automobiles P. Ltd. D-196, Okhla, Industrial Area, Phase-1, New Delhi.	2012-13	Sh. Samil Aggarwal, Adv.	-do-
52.	1481/Del/2017	DCIT Circle-1, Aayakar Bhawan, Bhainsali Ground, Meerut.	Jai Prakash (HUF) 13-14, Sarrafa Bazar, Meerut. AAAHJ5666F	2013-14	None	-do-
53.	1862/Del/2017	ITO, Ward 1(4) Faridabad.	Laksons Footwear P. Ltd., Plot No. 131, Sector-24, Faridabad. AAACL3114B	2013-14	None	-do-
54.	109/Del/2017	ITO Ward 1(4) Faridabad.	Laksons Footwear P. Ltd., Plot No. 131, Sector-24, Faridabad. AAACL3114B	2012-13	None	-do-
55.	4218/Del/2018	ACIT Central Circle 30, Jhandewalan Extn., ARA	Kuber Music Industries P. Ltd. 1/8, West Patel Nagar, New Delhi.	2012-13	None	-do-

		Centre, New Delhi.	AACCK5571D			
56.	4217/Del/2018	ACIT, Central Circle 30, ARA Centre, Jhandewalan Extn., New Delhi.	-do-	2010-11	None	-do-
57.	1845/Del/2018	DCIT Central Circle Ground Floor, 16A-Cross Road, Dehradun, Uttarakhand.	Jagrati Sharma 5/28, Lord Krishna Apartment, Teg Bahadur Road, Dehradun, Uttarakhand.	2015-16	None	-do-
58.	1853/Del/2018	DCIT, Central Circle, Dehradun.	Kamal Ghansala, 566/6, Bell Road, Clement Town, Dehradun, Uttarakhand. ADDPG0244N	2009-10	None	-do-
59.	7043/Del/2017	ITO, Ward 2(3), Gurgaon.	KEC ANPR KPIPLJV 8 th Floor, Building No. 9A, DLF Cyber City, Phase-III, Gurgaon, Haryana. AABAK1449D	2013-14	None	-do-
60.	5453/Del/2018	ACIT Central Circle 17, Room No. 103, First Floor, Hall No. 1, ARA Centre, E-2 Jhandewalan Extn., New Delhi.	Praveen Bakshi 1-107A, Kirti Nagar, New Delhi. AFAPB9843B	2005-06	None	-do-
61.	2589/Del/2017	ITO Ward 49(2) New Delhi.	Radha Raman, B-92, WHS, Kirti Nagar, New Delhi. AEQPR3294B	2011-12	None	-do-
62.	2591/Del/2017	ITO Ward 49(2) New Delhi.	-do-	-do-	-do-	-do-
63.	6106/Del/2016	ITO Ward 50(3), Room No. 1409, Block E-2, 14 th Floor, Shyama Prasad Mukherjeet, Civic Centre, Minto Road, New Delhi.	Rima Bhushan Prop. M/s Salmon Travels, 57/16, Old Rajinder Nagar, New Delhi. AOQPB5232B	2010-11	-do-	-do-
64.	611/Del/2018	ACIT Circle Karnal, Karnal.	Veer Overseas Ltd. G.T. Road, Gharaunda, Karnal, Haryana. AAACV9333N	2000-01	-do-	-do-

65.	728/Del/2016	DCIT Central Circle 18, Room No. 102, Jhandewalan Extn., New Delhi	Gupta & Co. P. Ltd. 68, Scindia House, Connaught Place, New Delhi. AAACG1978N	2007-08	Ms. Meenu Mittal & Ms. Sudha Mittal, CA	-do-
67.	725/Del/2016	DCIT Central Circle 18, Room No. 102, Jhandewalan Extn., New Delhi	-do-	2004-05	-do-	-do-
68.	612/Del/2018	ACIT Circle Karnal Karnal.	Veer Overseas Ltd. G.T. Road, Gharaunda, Karnal, Haryana. AAACV9333N	2002-03	None	-do-
69.	5954/Del/2016	DCIT Circle 20(2), Room No. 219, 2 nd Floor, C.R. Building, I.P. Estate, New Delhi.	Queen Buildings Solutions P. Ltd. Rockman, Unit No. 503, 5 th Floor, Ractangle-1, D-4, District Centre, Saket, New Delhi. AAACQ2679Q	2012-13	None	-do-
71.	543/Del/2018	DCIT Circle 3(1) Bulandhahar.	Zila Sahkari Bank Ltd. Moti Bagh, Bulandshahr, U.P. AAAZ0005B	2013-14	None	-do-
72.	613/Del/2018	ACIT Circle Karnal, Karnal.	Veer Overseas Ltd. G.T. Road, Gharaunda, Karnal, Haryana. AAACV9333N	2003-04	None	-do-
73.	5848/Del/2016	ITO Ward 30(1) Room No. 1208, 12 th Floor, E-2 Block, Pratykash Kar Bhawan, Minto Road, New Delhi	Paclean Ventures F-2, DDA Flats, Triveni Commercial Complex, Sheikh Sarai Phase-1, New Delhi. AAIFP8912G	2012-13	None	-do-
74.	2594/Del/2017	DCIT Circle 16(2) Room No. 308, C.R. Bldg., I.P. Estate, New Delhi.	Pooja Sondhi, 137, Somdutt Chamber-II, 9, Bhikaji Cama Palace, New Delhi. ACYPS5350H	2011-12	None	-do-
76.	566/Del/2018	ACIT Circle 19(2) C.R. Bldg., I.P. Estate, New Delhi.	PC Jewellers Ltd. C-54, Preet Vihar, New Delhi. AADCP5443Q	2009-10	None	-do-

77.	CO No. 61/Del/2018 (In ITA 566/D/18)	PC Jewellers Ltd. C-54, Vihar, New Delhi. AADCP5443Q	ACIT Circle 19(2) C.R. Bldg., I.P. Estate, New Delhi.	2009-10	None	-do-
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Date of Hearing	07.09.2018
Date of Pronouncement	11.09.2018

ORDER

PER BENCH:

This Order shall dispose-off all the above Departmental Appeals in which the tax effect is below Rs.20 lakhs. The date of hearing was notified to the parties on notice board.

2. We have heard the Learned D.R. and respective Counsels who have appeared in the above appeals.

3. Admittedly, the tax effect in the Departmental appeals is less than Rs. 20 lakhs. Vide Circular No. 3 of 2018 dated 11.07.2018 issued by CBDT under section 268A of the I.T. Act, it has been directed that Department shall not file appeal before the Tribunal in case where the tax effect does not exceed the monetary limit of Rs. 20 lakhs. It is also directed that this instruction will apply retrospectively to the pending appeals and appeals to be filed henceforth in the Tribunal. Pending appeals below the specified tax effect may be withdrawn/not pressed. Ld. Sr. DR in view of the above Board Circular did not press the above Departmental Appeals. We may also note that the appeals of the Department above would not fall within the exceptions provided in the Board Circular. In the result, the Departmental appeals are not maintainable as have been filed against the instruction of the Board. All the Departmental

appeals are dismissed as withdrawn/not pressed by the Ld. Sr. DR.

4. Learned Counsel for the Assessee in C.O.No.359/Del./2016 seeks permission to withdraw the same. The same is dismissed as withdrawn. C.O.No.94/Del./2018 has been filed in support of the Order of the Learned CIT(A). C.O.No.108/Del./2018 is also filed in support to the Order of the Learned CIT(A) and C.O.No.149/Del./2016 is filed in support of the Order of the Learned CIT(A). C.O.No.61/Del./2018 is also filed in support of the Order of the Learned CIT(A). In these cross-objections, the respective assesseees have challenged the initiation of proceedings under section 153A or 147 of the I.T. Act, 1961. Since the addition on merit have been deleted by the learned CIT(A), the Departmental Appeals are dismissed as below tax effect. Therefore, the cross objections are left with academic discussion only. None is also present on behalf of the assessee, therefore, these cross-objections are dismissed.

5. In the result, all the Departmental Appeals and Cross Objections are dismissed.

Order pronounced in the open court on 11th September, 2018

Sd/-

Sd/-

(L.P. SAHU)

ACCOUNTANT MEMBER

Dated: 11.09.2018

*Kavita Arora

(BHAVNESH SAINI)

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	07.09.2018
Date on which the typed draft is placed before the dictating Member	10.09.2018
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	11.09.2018
Date on which the fair order is placed before the Dictating Member for pronouncement	11.09.2018
Date on which the fair order comes back to the Sr. PS/PS	11.09.2018
Date on which the final order is uploaded on the website of ITAT	11.09.2018
Date on which the file goes to the Bench Clerk	11.09.2018
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	