

**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.653/Del/2016
Assessment Year : 2003-04

DCIT,
Central Circle-18,
New Delhi.

Vs. Gupta & Co. Pvt. Ltd.,
68, Scindia House,
Connaught Place,
New Delhi. PAN: AAACG1978N

Assessee by : Ms Sudha Gupta & Ms Meenu Mittal, CAs

ITA No.5426/Del/2016
Assessment Year : 1992-93

ACIT,
Central Circle-31,
New Delhi

Vs. Naresh Kumar Aggarwala,
602, Joshua, Omaxe,
The Forest,
Sector-92,Noida.PAN: AAFPA1615G

Assessee by : None

ITA No.5789/Del/2016
Assessment Year : 2012-13

DCIT,
Circle-3,
Gurgaon.

Vs. OK Play India Ltd.,
Plot No.17-18, Roz Ka Meo,
Industrial Estate, Nuh Mewat,
Haryana.PAN: AAACO2623G

Assessee by : Shri Gautam Jain, Advocate &
Shri Lalit Mohan, CA

ITA No.5886/Del/2016
Assessment Year : 2011-12

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

Vs Miele India Pvt. Ltd.,
G.f. 1 to 5, Copia Corporate Suit,
Plot No.9, Jasola,
New Delhi. PAN: AAFCM3435R

Assessee by : None

ITA Nos.653, 5426,5789, 6025, 6043 & 5886/Del/2016, 4687,2569, 2528,2509, 2508,2245,1994,1887,1858, 1837,1782,1662, 1194,275,14,5, 6584,6604 to 6606, 6608 to 6610,6651,6685,6689,6715,7011,7083,7084,7130,7143,7161/Del/2017

ITA No.6025/Del/2016
Assessment Year : 2006-07

ACIT,
Circle-3,
New Delhi.

Vs. Mohan Sambhaji Jagthap,
R/o 2995,
Sector-23,
Gurgaon. PAN: ACJPJ3988R

Assessee by : None

ITA No.6043/Del/2016
Assessment Year : 2010-11

ITO,
Ward-16(3),
New Delhi.

Vs. Medpace Clinical Research India Pvt. Ltd.,
B-376, 3rd Floor, Nirman Vihar,
New Delhi.PAN: AACCN4714H

Assessee by : None

ITA No.5/Del/2017
Assessment Year : 2003-04

DCIT,
Circle-17(1),
New Delhi.

Vs. Modi Spinning & Weaving Mills co. Ltd.,
Modi Nagar,
Ghaziabad Road,
Uttar Pradesh. PAN: AAACM2067L

Assessee by : Ms Tejaswini Jain, Advocate

ITA No.14/Del/2017
Assessment Year : 2012-13

ACIT,
Central Circle-13,
New Delhi.

Vs. Neera Gupta,
C-4/43,
Safdarjung Development Area,
New Delhi.
PAN: AAAPG7190D

Assessee by : None

ITA No.275/Del/2017
Assessment Year : 2011-12

DCIT (International Taxation),
Circle-2(1)(2)
Civic Centre,
New Delhi.

Vs. Naresh Kumra,
C/o Dewan P.N. Chopra & Co.,
D-295, Defence Colony,
New Delhi.PAN: ASKPK5828P

Assessee by : None

ITA No.1194/Del/2017
Assessment Year : 2012-13

ITO,
Ward 50(1),
Civic Centre,
New Delhi.

Vs. Mohit Hathiramani,
32/8, East Patel Nagar,
New Delhi. PAN : AADFC1842M

Assessee by : None

ITA No.1662/Del/2017
Assessment Year : 2008-09

DCIT,
Central Circle-28,
New Delhi.

Vs. Madhulika Goel,
C-355, Saraswati Vihar,
Pitampura,
Delhi. PAN: AEPPG5263A

Assessee by : None

ITA No.1782/Del/2017
Assessment Year : 2012-13

ACIT,
Circle-18(2),
New Delhi.

Vs. Neena Grover,
56/42, West Punjabi Bagh,
New Delhi.
PAN: AAQPG3559E

Assessee by : Shri Pradeep Jha, CA

ITA No.1837/Del/2017
Assessment Year : 2012-13

ITO,
Ward-5,
Palika Building,
GT Road, Panipat.

Vs. Rajesh Kumar,
Prop. M/s N.W. Overseas,
42, Devi Murti Colony,
Panipat. PAN: AEGPK1543L

Assessee by : None

ITA No.1858/Del/2017
Assessment Year : 2006-07

Addl. CIT,
Special Range-6,
New Delhi.

Vs. National Textile Corporation Ltd.,
Core-4, Scope Complex,
Lodhi Road,
New Delhi.
PAN: AAACN2847D

Assessee by : Shri Ved Jain
& Shri Kislaya Prashar, Advocates.

ITA No.1887/Del/2017
Assessment Year : 2011-12

ITO,
Ward-16(4),
CR Building,
New Delhi.

Vs Mittal Containers Pvt. Ltd.,
4.5 KM,
Meerut Road,
Muzaffarnagar. PAN: AAACM5207G

Assessee by : None

ITA No.1994/Del/2017
Assessment Year : 2013-14

DCIT,
Circle-D-29 & 30,
Industrial Area,
Haridwar.

Vs. Manoj Kumar Goel,
H.No.416,
West Amber Talab,
Roorkee. PAN: AAUPG1183C

Assessee by : None

ITA No.2245/Del/2017
Assessment Year : 2011-12

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

Vs. Metal One Corporation India Pvt. Ltd.,
5th Floor, Birla Tower,
25, Barakhamba Road,
New Delhi. PAN: AAFCM1225R

Assessee by : None

ITA No.2508/Del/2017
Assessment Year : 2013-14

ITO,
Ward-17(1),
CR Building,
New Delhi.

Vs. Moksha Hospitality (P) Ltd.,
Plot No.C-4/5, Lower Ground Floor,
Safdarjung Development Area,
New Delhi. PAN: AAGCM8297G

Assessee by : None

ITA No.2509/Del/2017
Assessment Year : 2012-13

DCIT,
Circle-16(1),
New Delhi.

Vs. Magnum Power Generation Ltd.,
D-319, First Floor,
Defence Colony,
New Delhi. PAN: AAACM7050R

Assessee by : None

ITA No.2528/Del/2017
Assessment Year : 2009-10

ITO, Ward-1,
SCF 26-27, Model Town,
Fatehabad.

Vs. Nirmla Devi, D/o Sh. Bala Ram,
128, Sector-3, Fatehabad.
PAN: CPBPK9363N

Assessee by : None

ITA No.2569/Del/2017
Assessment Year : 2006-07
DCIT,
Circle-16(1),
New Delhi.
Vs. MACL Securities and Finance Ltd.,
18, Community Centre,
New Friends Colony,
New Delhi. PAN: AAACM4967D
Assessee by : Shri V. Raja Kumar, Advocate

ITA No.4687/Del/2017
Assessment Year: 2011-12
DCIT,
Rewari.
Vs. Leakless Gasket India Pvt. Ltd.,
Plot No.124, Sector-06,
Industrial Growth Centre,
Bawal, Rewari.PAN: AABCL1715
Assessee by : None

ITA No.6584/Del/2017
Assessment Year: 2014-15
ITO, Ward 18(3),
New Delhi.
Vs. Nirvan Clothing Company Pvt. Ltd.,
A-41, Maya Puri Industrial Area,
Phase I,
New Delhi. PAN: AAACN2430N
Assessee by : None

ITA Nos.6604 to 6606 & 6608 to 6610/Del/2017
Assessment Years: 2007-08 to 2009-10 & 2011-12 to 2014-15
ACIT, Central Circle-26,
New Delhi.
Vs. Parag Dalmia,
A-238, Ground Floor,
Okhla Industrial Area, Phase-I,
New Delhi. PAN: AAAPD3725B
Assessee by : None

ITA No.6651/Del/2017
Assessment Year: 2014-15
ACIT,
Circle-19(1),
New Delhi.
Vs. Orange Associates Pvt. Ltd.,
9, Daryaganj,
Near LIC Office,
New Delhi. PAN: AAACS1177K
Assessee by : None

ITA No.6685/Del/2017
Assessment Year: 2013-14
DCIT,
Circle-20(1),
New Delhi.
Vs. Power Machine (India) Ltd.,
LGF-69-70, Vijaya Building,
Barakhamba Road, New Delhi.
PAN: AABCP7860M
Assessee by : None

ITA No.6689/Del/2017
Assessment Year: 2014-15

ACIT,
Circle-72(1),
New Delhi.

Vs. Nishil Gupta,
House No.11, Road No.63,
West Punjabi Bagh,
New Delhi. PAN: AIKPG3052G

Assessee by : None

ITA No.6715/Del/2017
Assessment Year: 2012-13

DCIT, Circle-21(1),
New Delhi.

Vs. Reaero India Pvt. Ltd.,
J-12, Basement, Saket,
New Delhi. PAN: AACCR8806L

Assessee by : Ms Sugandha Anand, Advocate

ITA No.7011/Del/2017
Assessment Year: 2014-15

ACIT,
Circle-19(2),
New Delhi.

Vs. Parasrampuriah Synthetics Ltd.,
103, Surya Mansion,
1, Hauz Khas,
New Delhi. PAN: AAACP4799E

Assessee by : None

ITA No.7083/Del/2017
Assessment Year: 2012-13

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

Vs. Misra Automatics Pvt. Ltd.,
79, Jorbagh,
New Delhi. PAN: AAACM1429N

Assessee by : None

ITA No.7084/Del/2017
Assessment Year: 2014-15

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

Vs. Mehra Jewel Palace Pvt. Ltd.,
S-555, Greater Kailash Part II,
New Delhi. PAN: AAACM5478K

Assessee by : None

ITA No.7130/Del/2017
Assessment Year: 2013-14

ACIT,
Circle-19(1),
New Delhi.

Vs. Om Logistics Ltd.,
130, Transport Centre,
Punjabi Bagh,
New Delhi. PAN: AAACO4716E

Assessee by : Shri Ved Jain & Shri Kislaya Prashar,
Advocates

ITA No.7143/Del/2017
Assessment Year: 2014-15

ITO, Ward-18(4),
New Delhi.

Vs. Noida Medicare Centre Ltd.,
VIMHANS, 1, Institutional Area,
Nehru Nagar,
New Delhi. PAN: AAACN0980B

Assessee by : None

ITA No.7161/Del/2017
Assessment Year: 2012-13

ACIT, Central Circle-26,
New Delhi.

Vs. IREO Pvt. Ltd.,
A-11, 1st Floor, Neeti Bagh,
New Delhi.PAN: AAACO6644B

Assessee by : None

(Appellants)

(Respondents)

Department By : Ms Princy Singla, Sr. DR

Date of Hearing : 07.09.2018

Date of Pronouncement : 10.09.2018

ORDER

R.S. SYAL, VP:

The present appeals filed by the Revenue in respect of different assesseees are directed against the orders passed by the CIT(A) in relation to the different assessment years.

2. The ld. 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. She, 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.

7. In the result, all the appeals of the Revenue stand dismissed.

The order pronounced in the open court on 10.09.2018.

Sd/-

Sd/-

[K. NARASIMHA CHARY]
JUDICIAL MEMBER

[R.S. SYAL]
VICE PRESIDENT

Dated, 10th September, 2018.

dk

Copy forwarded to:

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

AR, ITAT, NEW DELHI.