

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "Friday", NEW DELHI**

**BEFORE SHRI R. K. PANDA, ACCOUNTANT MEMBER
AND
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

Sr. No.	ITA No.	Appellant	Respondent	A.	Appellant by	Respondent by
1.	5725/Del /2016	ITO, Ward-23(4), New Delhi	Signature Buildwell P. Ltd., 25/33, 3 rd Floor, East Patel Nagar, Delhi-110008 AAJCS5402N	2007-08	B. S. Rajpurohit, Sr. DR	None
2.	5766/Del/2016	ACIT, Circle 6 22 (1), Room No. 226, 2 nd Floor, C. R. Building, I. P. Estate, New Delhi	Sara Star Shipping Logistics Ltd., A-31, Hauz Khas, New Delhi AAMCS1753P	2012-13	Sh. B. S. Rajpurohit, Sr. DR	None
3.	5772/Del/2016	ACIT, Circle-28(1), Room No.1001, E-2 Block, 10 th Floor, Civic Centre, J. L. N. Marg, New Delhi -110002	Vineet Sood & Sons G-53, Sarita Vihar, New Delhi- 110058 AAAHV3031Q	2009-10	Sh. B. S. Rajpurohit, Sr. DR	None
4.	5978/Del/2016	ITO, Ward-40 (3), Room No.1708, E-2, Block, Civic Centre, Minto Road, New Delhi -110002	Shree Radhey Bihari Estate D-3/54, Rajasthani Apartments, Pitampura, New Delhi -110034 ABFFS3166B	2007-08	Sh. B. S. Rajpurohit, Sr. DR	None
5	C.O.34/Del/2017 (In ITA No.5978/Del/2016)	Shree Radhey Bihari Estate D-3/54 Rajasthani Apartments, Pitampura, New Delhi -110034 ABFFS3166B	ITO, Ward-40 (3), Room No.1708, E-2, Block, Civic Centre, Minto Road, New Delhi -110002	2007-08	None	B. S. Rajpurohit, Sr. DR
6.	6028/Del/2016	ACIT, Cent. Circle-07, New Delhi	Vikram Dhirani D-1039, New Friends Colony, New Delhi AHTPD6528L	2009-10	Sh. B. S. Rajpurohit, Sr. DR	Sh. Rajesh Jain, CA
7.	6029/Del/2016	ACIT, Cent. Circle-07, New Delhi	Vikram Dhirani D-1039, New Friends Colony, New Delhi AHTPD6528L	2010-11	Sh. B. S. Rajpurohit, Sr. DR	Sh. Rajesh Jain, CA
8.	6031/Del/2016	ACIT, Cent. Circle-07, New Delhi	Vikram Dhirani D-1039, New Friends Colony, New Delhi AHTPD6528L	2008-09	Sh. B. S. Rajpurohit, Sr. DR	Sh. Rajesh Jain, CA
9.	6125/Del/2016	DCIT Circle-27(1), Room No.193, C. R. Building, New Delhi	Unity Buildwell Ltd., G-3, Aggarwal Corporate Tower, 23, Rajendra Place, New Delhi -110008 AAACU1519R	2012-13	Sh. B. S. Rajpurohit, Sr. DR	Sh. Arun Kumar Jain, CA
10.	49/Del /2017	ACIT , Central Circle-25, Room No.322, 3 rd Floor, ARA Centre, Jhandewalan Extn. New Delhi	Legal heir of Late Sh. Surinder Kapur, No.11, The Greens, Rajokari, New Delhi 110038 AHHPK9839P	2010-11	Sh. B. S. Rajpurohit, Sr. DR	None
11.	15/Del/2017	ACIT , Central Circle-13, Room No.355, 3 rd Floor, Jhandewalan Extn., New Delhi -110055	Shardha GuptaC-4/43, Safdarjung Development Area, New Delhi AAXPM3220B	2012-13	Sh. B. S. Rajpurohit, Sr. DR	None
12.	6378/Del 2017	ACIT, Circle-II, Ghaziabad	Sh. Sudhir Kapoor, KD-95, Kavi Nagar, Ghaziabad PAN AFYPK8190A	2013-14	Sh. B. S. Rajpurohit, Sr. DR	None
13.	6596/Del/2017	ITO, Ward 6 76 (1), New Delhi	Turner General Entertainment Networks India Pvt. Ltd., 5 th Floor, Raddisson Commercial Plaza, New Delhi-110037 PAN AACCN3434E	2010-11 (F. Y. 2009-10)	Sh. B. S. Rajpurohit, Sr. DR	None
14.	6876/Del/2017	ACIT Circle 6 24 (1), New Delhi	Spery Plast Ltd., H-88A, B. M. House, Kirti Nagar, New Delhi -110015 PAN AAACS2623L	2014-15	Sh. B. S. Rajpurohit, Sr. DR	None
15.	6977/ Del/2017	ITO, Ward 6 24 (2), New Delhi	Sterling Ornaments Pvt. Ltd. New Delhi, B-3, 2 nd Floor, Chirag Enclave, New Dlehi	2014-15	Sh. B. S. Rajpurohit, Sr. DR	None

			110048 PAN AAICS9774J			
16.	7108/Del /2017	ACIT, Circle ó 20 (1), New Delhi	Sh. Sunil Chopra, D-10, Main Vikas Marg, Laxmi Nagar, New Delhi -110092 PAN ABAPC4200F	2013-14	Sh. B. S. Rajpurohit, Sr. DR	Dipanshes Agarwal, Advocate Sh. Dipesh Goel, Advocate
17.	7156/Del /2017	ACIT, Central Circle -04, New Delhi	Sh. Suresh Alipuria, H. No. 122, Seth Hukam Chand Colony, Jalandhar (Punjab) PAN AALPA8054H	2015-16	Sh. B. S. Rajpurohit, Sr. DR	Sh. Rajesh Jain, CA
18.	7186/ Del/ 2017	ITO, Ward ó 20 (1), New Delhi	Sh. Sunil Kumar Poddar, 20, Engineers Enclave, Harsh Vihar Crossing, Pitampura, Delhi -110034 AALPP1954B	2013-14	Sh. B. S. Rajpurohit, Sr. DR	None
19.	7207/Del /2017	DCIT, Central Circle-18, New Delhi	M/s SD Buildwell Pvt. Ltd. 305, 3 rd Floor, Bhanot Corner, Pamposh Enclave, G K. -1, New Delhi AALCS6946H	2013-14	Sh. B. S. Rajpurohit, Sr. DR	None
20.	7208/Del/2017	DCIT, Central Circle-18, New Delhi	M/s SD Buildwell Pvt. Ltd. 305, 3 rd Floor, Bhanot Corner, Pamposh Enclave, G K. -1, New Delhi AALCS6946H	2014-15	Sh. B. S. Rajpurohit, Sr. DR	None
21.	7235/Del/2017	DCIT, Central Circle-27, New Delhi	M/s SD Buildwell Pvt. Ltd. 305, 3 rd Floor, Bhanot Corner, Pamposh Enclave, G K. -1, New Delhi AALCS6946H	2013-14	Sh. B. S. Rajpurohit, Sr. DR	None
22.	7236/Del/2017	DCIT, Central Circle-27, New Delhi	M/s SD Buildwell Pvt. Ltd. 305, Bhanot Corner, Pamposh Enclave, G. K. -1, New Delhi AALCS6946H	2014-15	Sh. B. S. Rajpurohit, Sr. DR	None
23.	7237/Del/2017	ACIT, Central Circle-27, New Delhi	M/s Utech Developers Ltd. 305, 3 rd Floor, Bhanot Corner, Pamposh Enclave, Greater Kailash-I, New Delhi-110048 PAN AAACU8713H	2010-11	Sh. B. S. Rajpurohit, Sr. DR	None
24.	7361/Del/2017	ACIT, Central Circle-3, New Delhi	Shri Sunit Kumar Singhal R/o F-100, 1 st Floor, Rajouri Garden, New Delhi AEEPS1679H	2015-16	Sh. B. S. Rajpurohit, Sr. DR	None
25.	7369/Del/2017	ACIT, Central Circle- 15, New Delhi	Tinna Rubber & Infrastructure Ltd. No.6, Sultanpur Mandi Road, Mehrauli, New Delhi - 110030 AAACT3586D	2013-14	Sh. B. S. Rajpurohit, Sr. DR	Sh. Pradeep Jha, CA
26.	7446/Del/2017	ITO (E), Ward- 2 (2), New Delhi	Suvasini Charitable Trust, Swaminarayan, Akshardham Mandir, NH-24, Opposite Nizamuddin Bridge, Akshardham Setu, Delhi - 110092 PAN AAFTS6497L	2013-14	Sh. B. S. Rajpurohit, Sr. DR	Sh. K. P. Garg, CA
27.	7448/Del/2017	ITO (E). Ward ó 2(2), New Delhi	Suvasini Charitable Trust, Swaminarayan, Akshardham Mandir, NH-24, Opposite Nizamuddin Bridge, Akshardham Setu, Delhi - 110092 PAN AAFTS6497L	2014-15	Sh. B. S. Rajpurohit, Sr. DR	Sh. K. P. Garg, CA
28.	7582/Del/2017	ITO, Ward ó 23 (4) New Delhi	M/s. Siona Security & Management Services Pvt Ltd. , 381, Onkar Nagar, Trinagar, New Delhi -110035 PAN AANCS5955L	2014-15	Sh. B. S. Rajpurohit, Sr. DR	None
29.	7628/Del/2017	ACIT, Central Circle ó 27, New Delhi	Sh. Tarun Kumar E-201,202 Ramesh Nagar, New Delhi PAN AIGPK0644Q	2010-11	Sh. B. S. Rajpurohit, Sr. DR	None

30.	7779/Del/2017	ITO, Ward 6 24 (1), New Delhi	M/s. SMS Paryavaran Ltd., E-1/4, SMS House, Sector-7, Rohini, New Delhi -110085 PAN AAACS2177F	2011-12	Sh. B. S. Rajpurohit, Sr. DR	None
31.	23/Del/2018	ACIT, Circle 6 53 (1), New Delhi	Ms. Shiela Sandhu, 202, Ground Floor, Jor Bagh New Delhi PAN AAKPS4252N	2011-12	Sh. B. S. Rajpurohit, Sr. DR	None
32.	439/Del/2018	ACIT, Circle -1 Haldwani	Shri Sanjay Kumar Village- Chattarpur, Dineshpur Road, Rudrapur (U. S. Nagar)- 263159 PAN BATPK5626C	2013-14	Sh. B. S. Rajpurohit, Sr. DR	None
33.	707/Del/2018	ITO, Ward 6 2 (4), Faridabad	The New Vikas Co-op House, Building Society Ltd. 546, Jagdish Colony, Ballabhgarh PAN AAAJT1595P	2009-10	Sh. B. S. Rajpurohit, Sr. DR	None
34.	1197/Del/2017	ITO, Ward 6 49 (3), Room No.1408, 14 th Floor, E-2, Pratykshya Kar Bhawan, Shayama Prasad Mukherjee Civic Centre, Jawahar Lal Nehru Marg, Minto Road, New Delhi	Sandeep Kumar Aggarwal M/s. Shiva International Apparels, A-38/3, Mayapuri Industrial Area, Phase-1, Mayapuri, New Delhi- 110064 PAN AAEPA1449F	2012-13	Sh. B. S. Rajpurohit, Sr. DR	None
35.	1200/Del/2017	ITO, Ward 6 27 (1), Room No. 199 C. R. Building, New Delhi	Unickon Financial Intermediaries Pvt. Ltd. 69, 2 nd Floor, Regal Building, Connaught Place, New Delhi -110001 PAN AAACU6952E	2012-13	Sh. B. S. Rajpurohit, Sr. DR	None
36.	1297/Del/2018	Addl. CIT, Special Range-8, New Delhi	M/s. Sara Sae Pvt. Ltd. E-30 Basement, Anand Niketan, New Delhi-110021 PAN AAACS6857L	2014-15	Sh. B. S. Rajpurohit, Sr. DR	Ms. Shivani Gupta, CA
37.	1436/Del/2017	ITO, Ward-4, Sonapat	M/s. Shiv Valley Developers (P) Ltd., 112, Anaj Mandi, Gohana , Sonapat PAN AAPCS0844Q	2011-12	Sh. B. S. Rajpurohit, Sr. DR	None
38.	1520/Del/2017	ACIT, Circle-27(1), Room No. 193 C. R. Building, New Delhi -110002	Unitech Reality Pvt. Ltd.6, Community Centre, Saket, New Delhi PAN AAACR4290E	2012-13	Sh. B. S. Rajpurohit, Sr. DR	None
39.	1579/Del/2018	ITO, Ward -3 (2), Bulandshahr	Smt. Sarvesh Devi W/o Sh. . Niranjan Pd. Sharma Village Ibrahimpur, Junedpur P. O. Khurja Bulandshahr PAN CJZPD8149M	2009-10	Sh. B. S. Rajpurohit, Sr. DR	None
40.	1894/Del/2017	ITO, Ward 6 49 (1) , New Delhi	Smt. Urnil Mediratta, A-11, Kirti Nagar, New Delhi - 110015 PAN AAEPM4187E	2013-14	Sh. B. S. Rajpurohit, Sr. DR	None
41.	1913/Del/2017	ITO, Ward 6 50 (2), Room No. 1409, Block 6 E-2, 14 th Floor, Shayama Prasad Mukherjee Civic Centre, Minto Road, New Delhi	Sh. Shival Goel 4C, 2 nd Floor, DDA Janta Flats, Pandav Nagar, New Delhi - 110060 PAN AMGPG4400N	2012-13	Sh. B. S. Rajpurohit, Sr. DR	None
42.	2515/Del/2018	ACIT, Circle-II, Block B , New CGO Complex, Faridabad	The Palwal Co-operative Sugar Mills Ltd. Palwal PAN AAAAT0569N	2005-06	Sh. B. S. Rajpurohit, Sr. DR	None
43.	2535/Del/2017	ITO, Ward-4 (4), Gurgaon	Wazid Ali House No. 1071, Sector-21, Gurgaon PAN AFGPA5593R	2010-11	Sh. B. S. Rajpurohit, Sr. DR	None
44.	2880/Del/2018	ITO, Ward 6 2 (3), Faridabad	M/s. Sai Kripa Road Carriers Shop No. 8, Faridabad PAN ACOFS1873R	2015-16	Sh. B. S. Rajpurohit, Sr. DR	None
45.	2981/Del/2018	Addl. CIT Special Range-8, Room No. 199A, Ist Floor, C. R. Building New Delhi-110002	M/s. Sage Publications India Pvt. Ltd., B-1/1-1, Mohan, co-operative, Industrial Estate, Mathura Road, New Delhi -110044	2012-13	Sh. B. S. Rajpurohit, Sr. DR	Sh. Vishal Kalra, Advocate

			PAN AAACS0332A			
46.	3173/Del/2018	ACIT, Circle-II, Blocl-B, New CGO Complex, Faridabad	M/s. Super Steel Forgings, Plot No.15, Sector-4, Faridabad PAN AAKFS6510P	2010-11	Sh. B. S. Rajpurohit, Sr. DR	Sh. Sumer Garg, CA
47.	3609/Del/2018	DCIT, Central Circle-32, New Delhi	M/s. Sadhna Media Pvt. Ltd. 38, Rani Jhansi Road, Jhandewalan, New Delhi-110055 PAN AAHCS4532K	2013-14	Sh. B. S. Rajpurohit, Sr. DR	None
48.	3730/Del/2018	ITO (E), Dehradun	M/s. Sanakar International School Society, Village ó Badripur, Dehradun PAN AAFTS2662D	2015-16	Sh. B. S. Rajpurohit, Sr. DR	None
49.	3889/Del/2018	DCIT, Circle ó 62 (1), New Delhi	Sh. Sanjay, 201, Jalan Farm, Block ó A-1, Midangarh Road, Chattarpati Enclave, New Delhi -110085 PAN APVPS2269B	2013-14	Sh. B. S. Rajpurohit, Sr. DR	None
50.	4193/Del/2018	DCIT, Circle ó 25 (2), New Delhi	M/s. Turner & Townsend Pvt. Ltd., 17, Subhash Marg, Daryaganj, New Delhi - 110092 PAN AADCT0324J	2013-14	Sh. B. S. Rajpurohit, Sr. DR	None
51.	4280/Del/2018	ACIT, Central Circle ó 30, New Delhi	Sh. Sanjiv Gupta, 56A/1, New Friends Colony (E), New Delhi PAN ABVPG5653P	2012-13	Sh. B. S. Rajpurohit, Sr. DR	Sh. Rishab Jain, CA
52.	4491/Del/2018	DCIT, Circle ó 25 (1), New Delhi	M/s. Tharaj Casting Pvt. Ltd. D -9, Jungpura Extn., New Delhi PAN AACCT4132D	2012-13	Sh. B. S. Rajpurohit, Sr. DR	None

Date of hearing : 07-09-2018
Date of pronouncement : 07-09-2018

ORDER

PER R. K. PANDA, AM :

The above appeals filed by the Revenue are directed against the separate orders of the respective CIT(A) as mentioned therein. The assessee has filed the cross objection bearing No.34/Del/2017 against the order of the CIT (A) in ITA No.5978/Del/2016.

2. It was seen that tax effect of the appeals filed by the revenue are below Rs.20,00,000/- Therefore, the ld. DR was asked as to why the appeals filed by the revenue should not be dismissed due to low tax effect in the light of the recent CBDT Circular No.03/2018 dated 11th July,2018.

3. The Ld. DR fairly admitted that the tax effect involved in the impugned appeals is less than Rs.20 lakhs and therefore, the appeals filed by the Revenue have to be dismissed. He, however, requested that if at any point of time it is noticed that the case of the Revenue falls under any of the amended para 10 of the Circular vide Notification dated 20.08.2018, the Revenue should be allowed to file Miscellaneous Application for revival of the appeal.

4. After hearing the Ld. DR and on perusal of the material available on record we find the tax effect involved in the grounds raised by the Revenue in each of the impugned appeal is admittedly below Rs.20 lakhs. Therefore, the appeals filed by the Revenue are not maintainable in view of the CBDT Circular No.03/2018 dated 11th July, 2018 which is applicable even to pending appeals. However, if the Revenue at any point of time finds that the case of the Revenue falls under any of the clauses as per amended para 10 of the said Circular vide Notification dated 20.08.2018, the Revenue is at liberty to file Miscellaneous Application for revival of the appeal. The appeals filed by the revenue are accordingly dismissed.

Cross Objection No. 34/Del/2017 (ITA No. 5978/Del/2016)

So far as Cross objection filed by the assessee in ITA No.5978/Del/2016 is concerned the same is against the appeal filed by the revenue. However, since the appeal filed by the revenue has been dismissed, therefore, the cross objection has become infructuous. Accordingly, the same is dismissed.

5. In the result, all the appeals filed by the Revenue and the cross objection filed by the assessee are dismissed in the terms indicated above.

Order pronounced in the open Court at the time of hearing itself i.e. on this 07.09.2018.

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Sd/-
(R. K. PANDA)
ACCOUNTANT MEMBER

Dated: 07-09-2018.

Neha

Copy of order to: -

- 1) The Appellant
- 2) The Respondent
- 3) The CIT
- 4) The CIT(A)
- 5) The DR, I.T.A.T., New Delhi

By Order

//True Copy//

Assistant Registrar
ITAT, New Delhi

Date of dictation	07.09.2018
Date on which the typed draft is placed before the dictating Member	07.09.2018
Date on which the approved draft comes to the Sr.PS/PS	07.09.2018
Date on which the fair order is placed before the Dictating Member for Pronouncement	07.09.2018
Date on which the fair order comes back to the Sr. PS/ PS	07.09.2018
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 file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	