

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

**BEFORE SMT. DIVA SINGH, JUDICIAL MEMBER  
AND  
SHRI O.P. KANT, ACCOUNTANT MEMBER**

<b>ITA/IT(SS)A/ CO No.</b>	<b>Appellant</b>	<b>Respondent</b>	<b>AY/ Asst. Period</b>	<b>Assessee By</b>
2615/Del/2016	ACIT, Central Circle-14, Jhandewalan Extension, New Delhi	Smt. Saraswati Devi Goyal, H. No. - 436/16, Civil Lines, Gurgaon. (PAN: AEIPG8121L)	2004-05	Sh. Piyush K. Kamal, Adv.
2620/Del/2016	ACIT, Cent. Circle-14, New Delhi	Smt. Sarita Devi Goyal, Flat No. -4, R.R. Apartment, 3-4, Manglapuri, Mehrauli, New Delhi (PAN: AEIPG8122K)	2005-06	Sh. Piyush K. Kamal, Adv.
C.O. No. 210/Del/2016	Smt. Sarita Devi Goyal, Flat No.-4, R.R. Apartment, 304, Manglapuri, Mehrauli, New Delhi	ACIT, Cent. Circle-14, New Delhi	2005-06	Sh. Piyush K. Kamal, Adv.
2598/Del/2016	ACIT, Central Circle-14, Jhandewalan Extension, New Delhi	M/s. Worldwide Realtors Pvt. Ltd., Flat No. 4, R.R. Apartment, 3-4, Manglapuri, Mehrauli, New Delhi (PAN:AAACW1175B)	2002-03	Sh. Piyush K. Kamal, Adv.
671/Del/2017	ACIT, Central Circle-14, Jhandewalan Extn., New Delhi	M/s. MDLR Developers & Promoters Pvt. Ltd., 4, R.R. Apartments, 3-4,	2005-06	Sh. Piyush K. Kamal, Adv.

		Manglapuri, Mehrauli, New Delhi (PAN:AAECM0201E )		
672/Del/2017	ACIT, Cent. Circle-14, Jhandewalan Extn., New Delhi	M/s. MDLR Developers & Promoters Pvt. Ltd., 4, R.R. Apartments, 3-4, Manglapuri, Mehrauli, New Delhi (PAN: AAECM0201E)	2006-07	Sh. Piyush K. Kamal, Adv.

Department by : Shri S.R. Senapati, Sr. DR

Date of hearing	21.08.2018
Date of pronouncement	11.09.2018

### **ORDER**

#### **PER BENCH:**

These appeals filed by the Revenue and a cross objection filed by one of the assesseees in the respective assessment years as per details in the cause title arising out of the orders passed by the CIT(A) have been identified by the Registry wherein the tax effect involved in each of these appeals is less than the Rs.20,00,000/-.

**2.** The assessee-respondents were represented by Sh. Piyush K. Kamal, Adv., as noted above. During the course of hearing, the learned Departmental Representative submitted that no doubt tax

effect involved in the appeals is less than Rs.20 lakhs each thus bound by the departmental instructions the appeals have to be withdrawn. However, attention was invited to modified para 10 of the Circular No. 3/2018, dated 11<sup>th</sup> July, 2018, which has been modified by Circular dated 20<sup>th</sup> August, 2018 and in terms of the said modification the Departmental Representatives made a prayer that permission to pray for recall of the order may be granted in case any of the conditions in the reports made available by the AO subsequently, show that the issues were required to be contested. The modified para is extracted hereunder:

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

**3.** Accepting the said request, the appeals are dismissed as infructuous. The cross objection filed by one of the assesseees, which is in support of the respective impugned order, is also dismissed as infructuous. While so directing, it is made clear that the Department is at liberty to file Miscellaneous Application, if the tax effect is found to be more than the prescribed limit of Rs.20,00,000/- or any of the conditions etc., as available in the amendment carried out in para 10 of Circular No. 3/2018, dated 20.08.2018, is made out.

**4.** In the result, all the appeals of the Revenue and the cross objection of assessee are dismissed.

**Order is pronounced in the open court on 11<sup>th</sup> Sept., 2018.**

**Sd/-  
DIVA SINGH  
JUDICIAL MEMBER**

**Sd/-  
O.P. KANT  
ACCOUNTANT MEMBER**

Dated: 11<sup>th</sup> September, 2018.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi