

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

**BEFORE SHRI AMIT SHUKLA, 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>
6611/Del/2017	ACIT, Circle-5(1), New Delhi	M/s. Bliss Tree Infracon Pvt. Ltd., M-136, Church Lane, Laxmi Nagar, Delhi (PAN:AADCP7569B)	2013-14	Sh. Suresh Kumar Gupta, CA
1613/Del/2018	ITO(E), Ward-1(2), New Delhi	Ghalib Institute, Aiwan-E, Ghalib Marg, Matar Sundari Lane, New Delhi (PAN:AAATG0399Q)	2012-13	None
482/Del/2018	ITO, Ward-3(1), Bulandshar	M/s. Cane Development Council Agauta, Naya Chhata, Nai Sarak Siyana, Bulandshar. (PAN:AAALC0405H)	2014-15	None
481/Del/2018	ITO, Ward-3(1), Bulandshar	M/s. Cane Development Council Agauta, Naya Chhata, Nai Sarak Siyana, Bulandshar. (PAN: AAALC0405H)	2013-14	None
5998/Del/2016	DCIT, Circle-7(2), New Delhi	M/s. Divine (India) Infrastructure Pvt. Ltd., 323, Aggarwal Plaza, Plot No. 3, DDA Community Centre, Sector-14, Rohini, Delhi (PAN:AABCD9891N)	2007-08	None
485/Del/2018	ITO, Ward-3(1), Bulandshahr	M/s. Cooperative Cane Development Union Ltd., Garh Bulandshahr Road, Siyana, Bulandshahr (PAN:AAABC0305N)	2014-15	None
401/Del/2018	ACIT, Circle-34(1), New Delhi	M/s. D.P. Industries, 72, Rajasthani Udyog Nagar, G.T. Karnal, Road, Delhi	2012-13	None

		(PAN: AAAFD4146J)		
70/Del/2018	DCIT, Circle-6(2), New Delhi	M/s. Cosmos Industries Ltd., 5A, Poorvi Marg -18, Vasant Vihar, New Delhi	2013-14	None
5604/Del/2016	ITO, Ward-50(1), Civic Centre, New Delhi	Smt. Charanjeet Kaur Chadha, Prop. M/s. Angad Associates, 8/12, West Patel Nagar, New Delhi (PAN:AADPC9088K)	2012-13	None
3121/Del/2018	ACIT, Central Circle-29, New Delhi	M/s. Dharampal Premchand Ltd., 4873, Chandni Chowk, Delhi (PAN:AAACD1952B)	2015-16	None
449/Del/2018	ITO, Ward-3(1), Bulandshahr	Sh. Dinesh Singh, R/o- 276, Mohalla - Shakti Vihar, Khurja Junction, Bulandshahr (PAN:CGGPB5509K)	2009-10	None
1456/Del/2018	ITO, Ward-74(1), New Delhi	M/s. Dugar Growth Fund P. Ltd., 21-A, Savitri Bhawan, Mukharjee Nagar, New Delhi (PAN: AAACD3415B)	2007-08	None
6775/Del/2017	ACIT, Circle-35(1), New Delhi	M/s. Cascade Enterprises, 4, Kaul Apartments, 39, Raipur Road, New Delhi (PAN:AA AFC2088C)	2014-15	None
1901/Del/2017	ACIT, Circle-33(1), Civic Centre, New Delhi	M/s. Dialmaz, E-2/1, Vasant Vihar, New Delhi (PAN:AACFD2798N)	2008-09	None
C.O. No. 129/Del/2017	M/s. Dialmaz, E-2/1, Vasant Vihar, New Delhi	ACIT, Civic Centre, JLN Marg, New Delhi	2008-09	None
6975/Del/2017	ACIT, Circle-7(2), C.R. Building, New Delhi	M/s. Direct News P. Ltd., B-116, Ground Floor, Okhla Industrial Area, Phase-1, New Delhi (PAN:AABCI5212J)	2014-15	None
2540/Del/2017	ITO, Ward-	Ms. Neelu Luthra,	2012-13	None

	32(5), Civic Centre, New Delhi	Luthra Farm, Rajokri, New Delhi. (PAN:ABFPL8354A)		
120/Del/2018	ACIT, Central Circle-15, New Delhi	Sh. Madan Kukreja, F-33/1, Okhla Industrial Area Phase-II, Okhla, New Delhi (PAN:AAJPK2206R)	2014-15	None
12/Del/2017	ACIT, Central Circle-13, New Delhi	Ms. Ekta Gupta, C-4/43, Safdarjung Development Area, New Delhi. (PAN: AURPS8457L)	2012-13	None
5639/Del/2016	ACIT, Circle-5(2), New Delhi	M/s. Carlson Hospitality Marketing (India) Pvt. Ltd., 1 <sup>st</sup> Floor, Block -A, Chimes Bldg., Plot No. 61, Sector-44, Gurgaon (PAN: AABCC5374K)	2013-14	None
5638/Del/2016	ACIT, Circle-5(2), New Delhi	M/s. Carlson Hospitality Marketing (India) Pvt. Ltd., 1 <sup>st</sup> Floor, Block -A, Chimes Bldg., Plot No. 61, Sector-44, Gurgaon (PAN: AABCC5374K)	2012-13	None
3603/Del/2018	ITO, Ward-3(4), Aayakar Bhawan, Meerut Road, Hapur	M/s. Co-operative Cane Development Union Ltd., Simbhaoli, Hapur (PAN:AAATC5138R)	2014-15	None
1050/Del/2018	DCIT, Central Circle, Noida	Smt. Meenakshi Peshwari, H. No. -50, Sector -15A, Noida (PAN: AIHPP3490N)	2012-13	None
3417/Del/2018	DCIT, Circle-2(2), Kashipur	M/s. Natural Herbals & Seeds, Ramraj Road, Bazpur, Udham Singh Nagar, Uttarakhand (PAN:AAIFN7092D)	2014-15	None
3891/Del/2018	ITO, Ward-6(2), New Delhi	M/s. Mark Buildtech Pvt. Ltd., S. No. 107, Basement Type No. B, Okhla, Industrial Area, Phase-I, New Delhi (PAN: AAECM7261Q)	2014-15	None

103/Del/2018	ACIT, Circle-17(2), New Delhi	M/s. Natures Bounty Wines and Allied Products Pvt. Ltd., F-87, Okhla Industrial Area, Phase-1, New Delhi (PAN:AACCN3207F)	2013-14	None
681/Del/2018	Addl. CIT, Special Range-7, New Delhi	M/s. OPG Securities Pvt. Ltd., 4/10 OPG House, Asaf Ali Road, New Delhi (PAN:AAACO1081C)	2013-14	Ms. Meena Goyal, CA
5468/Del/2016	ACIT, Circle-19(1), New Delhi	M/s. Orient Fashion Exports India Pvt. Ltd., E-45/14, Okhla Indl., Area-II, New Delhi (PAN:AAACO4581F)	2013-14	None
5506/Del/2016	ITO, Ward-41(5), New Delhi	Sh. Manmohan Sehgal, 17, Najafgarh Road, Shivaji Marg, Zakhira, New Delhi. (PAN: AODPS5833G)	2012-13	None
C.O. No. 365/Del/2016	Sh. Manmohan Sehgal, 17, Najafgarh Road, Shivaji Marg, Zakhira, New Delhi.	ITO, Ward-41(5), New Delhi	2012-13	None
7665/Del/2017	ACIT, Central Circle-26, New Delhi	M/s. Majestic Properties Pvt. Ltd., 1/18B, Asaf Ali Road, New Delhi (PAN:AAACM7158E)	2014-15	None
7307/Del/2017	DCIT, Circle-1, Meerut	M/s. Mawana Cooperative Cane Development Union Ltd., Mawana Sehkari Ganna Vikas Samiti, Mawana, Meerut (PAN:AAAAM6184E)	2013-14	None
7351/Del/2017	ITO, Ward-18(1), New Delhi	M/s. Nederman India Pvt. Ltd., GAT No. 754, Katkewasti, Mouje Wagholi, Pune – Nagar Road, Tal Haveli, Pune (PAN:AACCN7695M)	2012-13	None
3854/Del/2018	ACIT, Circle-7(2), New Delhi	M/s. D.S. Group Hospitality Pvt. Ltd., 3 <sup>rd</sup> Floor, SCO No.	2014-15	None

		310, Ansari Road, Sector-29, Gurgaon (PAN:AAECD7010Q)		
5636/Del/2016	ACIT, Circle- 5(2), New Delhi	M/s. Capital Residence Pvt. Ltd., 49A, Savitri Nagar, Malviya Nagar, New Delhi (PAN:AADCC6525C)	2012-13	None
4592/Del/2016	ACIT, Circle- 5(2), New Delhi	M/s. Capital Advertising P. Ltd., UGF, Tower-A, Building No. 8, DLF Cyber City Phase-II, Gurgaon. (PAN: AABCC5671P)	2010-11	None
608/Del/2017	ACIT, Circle- 6(2), New Delhi	M/s. Crown Corporation Pvt. Ltd., D-5, Defence Colony, New Delhi (PAN: AAACC8688D)	2013-14	None

<b>Department By</b>	<b>:</b>	<b>Ms. Ashima Neb, Sr.DR</b>
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**With**

<b>ITA/IT(SS)A/ CO No.</b>	<b>Appellant</b>	<b>Respondent</b>	<b>AY/ Asst. Period</b>	<b>Assessee By</b>
990/Del/2018	ACIT, Central Circle-2, New Delhi	M/s. Mideast Integrated Steels Ltd., H-1, Zamrudpur Community Centre, Kailash Colony, New Delhi (PAN:AAACM0846P)	2008-09	Sh. Piyush Kumar Kamal, Adv.
3723/Del/2018	Addl. CIT, Special Range- 6, New Delhi	M/s. MMTC Pamp India P. Ltd., C-27, Third Floor, Qutab Institutional Area, New Delhi (PAN:AAFCEM3576K)	2012-13	None
4452/Del/2018	DCIT, Circle- 6(2), New Delhi	M/s. Crystal Crop Protection Pvt. Ltd., B-95, Wazirpur, Industrial Area, Delhi. (PAN:AABCJ3574E)	2013-14	None
1921/Del/2017	ACIT, Circle-	M/s. Concentrix	2005-06	None

C.O. No. 126/Del/2017	6(2), New Delhi	Daksh Services India Pvt. Ltd., Unit # 101, Westend Mall, 1 <sup>st</sup> Floor, 3 <sup>rd</sup> Level, Main Najafgarh Road, District Centre, New Delhi. (PAN: AABCD4187D)		
	M/s. Concentrix Daksh Services India Pvt. Ltd., DLF IT SEZ, Building No. 14, Tower-D, 17 <sup>th</sup> Floor, DLF Cyber City, Sector -24 & 25A, DLF Phase-III, Gurgaon	ACIT, Circle-6(2), New Delhi	2005-06	None

<b>Department By</b>	<b>:</b>	<b>Ms. Rachna Singh, CIT(DR)</b>
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Date of hearing	10.09.2018
Date of pronouncement	12.09.2018

### **ORDER**

#### **PER BENCH:**

These appeals as well as the cross objections filed by the Revenue and the assessee respectively 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.** Some of the assessee-respondents were represented by their respective learned Authorized Representatives as noted above, while others remained unrepresented. During the course of

hearing, the learned Departmental Representative submitted that no doubt the 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 Assessing Officer 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 objections filed by the assesseees, which are in support of the respective impugned orders, are 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 objections of assesseees are dismissed.

**Order is pronounced in the open court on 12<sup>th</sup> Sept., 2018.**

**Sd/-  
AMIT SHUKLA  
JUDICIAL MEMBER**

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

Dated: 12<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