

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

**BEFORE HON'BLE G.D.AGRAWAL, PRESIDENT
&
SHRI KULDIP SINGH, JUDICIAL MEMBER**

Sl. No.	ITA No.	Appellant	Respondent	A.Y	Assessee By	Revenue By
1.	2697/D/2018	ITO Khatauli, Muzaffarnagar	M/s. Anna Vikas Parishad, Budhana Distt. Muzaffarnagar PAN : AAAJG1547J	2010 -11	None	Sh. S. Pal, Sr. DR
2.	1055/D/2018	DCIT, Central Circle, Noida	Anil Peshwari, A-33, Sector-64, Noida PAN : AGLPP4296N	2013 -14	None	Sh. S. Pal, Sr. DR
3.	3012/D/2018	DCIT, Circle- 3(1), New Delhi	Applied Solar Technologies (India) P. Ltd. New Delhi PAN : AAHCA4863F	2014 -15	None	Sh. S. Pal, Sr. DR
4.	4108/D/2018	ITO, Ward-1(4) New Delhi	AHINSA FINANCIAL SERVICES Pvt. Ltd. , New Delhi PAN : AAACA6951H	2008 -09	None	Sh. S. Pal, Sr. DR
5.	1847/D/2018	DCIT, Central Circle, Dehradun	Anil Kumar Sharma, 5/18, Lord Krishna Apartment, PAN : APJPS4144M	2015 -16	None	Sh. S. Pal, Sr. DR
6.	222/D/2018	ITO (E) New Delhi	Alliance Francaise De Delhi, PAN : AABTA3939P	2014 -15	None	Sh. S. Pal, Sr. DR
7.	3338/D/2018	ACIT, Circle- 64(1) New Delhi	Abhisar Sharma, B-602, Plot No. F-2, The crescent Apartments, Noi da PAN: AIGPS3840N	2006 -07	None	Sh. S. Pal, Sr. DR
8.	508/D/2018	ITO, Ward- 12(2), New Delhi	Indica Industries Pvt. Ltd., New Delhi PAN :	2010 -11	None	Sh. S. Pal, Sr. DR

			AAACIO233Q			
9.	2753/D/2018	ACIT, Circle-62(1), New Delhi	Harvinder Singh Saini, Prop. H.S.Buildtech, New Delhi	2013-14	None	Sh. S. Pal, Sr. DR
10.	101/D/2018	DCIT, Circle-11(1), New Delhi	Harman Bawa Pvt. Ltd. North West Avenue Road, Punjabi Bagh Extn. New Delhi PAN : AAACH0693R	2013-14	None	Sh. S. Pal, Sr. DR
11.	2744/D/2018	ITO, Ward-1(2), Muzaffarnagar	Brijesh Kumar, S/o. Sh. Virendra Singh, Muzaffarnagar. PAN : DHUPK2847H	2014-15	None	Sh. S. Pal, Sr. DR
12.	4621/D/2018	ITO, Ward-1(1) Noida	Ankur Yadav, S/O Sh. Naresh Pal, Noida PAN: AIIPY4871B	2010-11	None	Sh. S. Pal, Sr. DR
13.	2525/D/2-19	ITO, Ward-1(1), Faridabad	Anil Gupta House No. 48, HUDA, Sector-2, Faridabad	2010-11	None	Sh. S. Pal, Sr. DR
14.	4202/D/2018	ITO, Ward-1(1)Meerut	Atul Kumar Jain C/o. M/s. Hira Bullion & Ornaments Mfg. Co., Meerut PAN: AAMPJ9787H	2011-12	None	Sh. S. Pal, Sr. DR
15.	CO No. 161/D/2018 Arising out of ITA 4202/D/2018	Atul Kumar Jain C/o. M/s. Hira Bullion & Ornaments Mfg. Co., Meerut PAN: AAMPJ9787H	ITO, Ward-1(1)Meerut	2011-12	None	Sh. S. Pal, Sr. DR
16.	2716/D/2018	ACIT, INT. TAXATION	ION GEOPHYSICAL CORPORATION DEHRADUN, PAN: AABCI6763Q	2008-09	None	Sh. S. Pal, Sr. DR

17.	691/D/2018	ACIT, Central Circle-26, New Delhi	IREO Waterfront Pvt. Ltd. 5, Dhanraj Chambers, 1 st Floor, Satbari New Delhi, PAN : AACCV2433R	2011 -12	None	Sh. S. Pal, Sr. DR
18.	3161/D/2018	ACIT, Central Circle-4, New Delhi	Anand Pershad Jaiswal, New Delhi, PAN : ADRPJ2549M	2014 -15	Sh. Deep Chand Garg, CA	Sh. S. Pal, Sr. DR
19.	35/D/2018	ACIT, Circle-1 Noida	Arunesh Kumar Trivedi, Flat No. 607, Mahagun Morpheus, Sector-50, Noida PAN : AACPT5157F	2013 -14	None	Sh. S. Pal, Sr. DR
20.	1581/D/2018	ITO, Ward 32(4), New Delhi	Anil Kapur, A-2/30, Kamal Cinema Building, Safdarjung Enclave, New Delhi PAN : AAGPK0358P	2013 -14	None	Sh. S. Pal, Sr. DR
21.	3159/D/2018	ACIT, Central Circle-4, New Delhi	Anand Pershad Jaiswal, New Delhi PAN: ADRPJ2549M	2011 -12	None	Sh. S. Pal, Sr. DR
22 to 26	2441-45/D/2018	DCIT, Central Circle-19, New Delhi	Juneja Marketing P. Ltd., New Delhi. PAN : AAACJ3070C	2008 -09, 2009 -10, 2010 -11, 2011 -12, 2012 -13	None	Sh. S. Pal, Sr. DR
27.	168/D/2017	ACIT, Circle-22(1), Room No. 226, 2 nd Floor, C.R. Building, I.P. Estate, New Delhi	Avantha Business Solutions Ltd. 124, Thapar House, Janpath, New Delhi	2008 -09	None	Sh. S. Pal, Sr. DR
28.	7776/D/2017	ACIT, Central Circle-20, New	Alchemist Capital Ltd.,	2012 -13	None	Sh. S. Pal, Sr.

		Delhi	Chandigarh			DR
29.	1260/D/2017	ITO (E)	Aryawart Welfare Society Sector-C, Ryan International School, Pocket-8, New Delhi	2013 -14	None	Sh. S. Pal, Sr. DR
30.	16/D/2017	ACIT, Central Circle-13, Jhandewalan Extn. New Delhi	Atul Kumar Bansal 911, Gali Inderwali, SitaRam Bazar, Delhi PAN : AKBPB8917C	2007 -08	None	Sh. S. Pal, Sr. DR
31.	7323/D/2017	ACIT (E), Circle -1(1), New Delhi	Indo French Centre for the Promotion of Advanced Research, New Delhi PAN : AAATIO155Q	2013 -14	None	Sh. S. Pal, Sr. DR
32.	536/D/2017	ACIT, Central Circle-19, Room No. 104, 1 st Floor, Hall No. 01, ARA Centre, E-2, Jhand. Extn., New Delhi	Ambika Singhal 83, Sunder Nagar, New Delhi PAN : ABMPS1778A	2011 -12	None	Sh. S. Pal, Sr. DR
33.	7191/D/2017	ITO, Ward-65(1), New Delhi	Har Prasad Madan, Delhi PAN : AAIPM8089M	2009 -10	Sh. Vijay Manjani, Adv.	Sh. S. Pal, Sr. DR
34.	17/D/2018 (Arising out of ITA 7191.D.2917)	Har Prasad Madan, Delhi PAN: AAIPM8089M	ITO, Ward-65(1), New Delhi	2009 -10	Sh. Vijay Manjani, Adv.	Sh. S. Pal, Sr. DR
35.	7141/D/2017	JCIT, Special Range-1, New Delhi	ALLIANCE FRICTION TECHNOLOGY PVT. LTD. NEW DELHI PAN : AAFCA6355G	2014 -15	None	Sh. S. Pal, Sr. DR
36.	1846/D/2017	ITO Ward-2(1), Room No. 375, 3 rd Floor, C.R.Building,	Akshay Exim Pvt. Ltd. C/o. Sh. K.L.Jain, Adv. 5574-A/36, FF	2007 -08	None	Sh. S. Pal, Sr. DR

		New Delhi	Kashiram Building, Kolhapur Road, Kamla Nagar , Delhi			
37.	1843/D/2017	ITO Ward-14(3), Room No. 305, C.R.Building, New Delhi	Arun Anand L-67, 3 rd Floor, Kalkaji, New Delhi PAN : AAEP A5622N	2012 -13	None	Sh. S. Pal, Sr. DR
38.	1660/D/2017	DCIT, Central Circle-28, Jhandewalan Extn. New Delhi	Ankur Kumar Bindal H. No. 122, South Bhopa Road, New Mandi, Muzaffarpur PAN : ACSPB8044M	2014 -15	None	Sh. S. Pal, Sr. DR
39.	6682/D/2017	ITO, Ward-1, Rohtak	B.K.Wire Industries, Rohtak PAN: AA AFB7029A	2011 -12	None	Sh. S. Pal, Sr. DR
40.	7586/D/2017	ACIT, Circle-1(International Taxation), Dehradun	Baker Hughes Asia Pacific Ltd., Dehradun PAN : AACCB3714F	2007 -08	Sh. Amit Arora, CA	Sh. S. Pal, Sr. DR
41.	7584/D/2017	ACIT, Circle-1, Dehradun	Baker Hughes Oil filed Operations Inc., Dehradun PAN : AACCB8419M ACIT, Circle-1, Dehradun	2013 -14 2013 -14	Sh. Amit Arora, CA	Sh. S. Pal, Sr. DR
42.	C.O. No. 41/D/2018	Baker Hughes Oil filed Operations Inc., Dehradun PAN : AACCB8419M	ACIT, Circle-1, Dehradun		Sh. Amit Arora, CA	Sh. S. Pal, Sr. DR
43.	7589/D/2017	ACIT (O.S.D.) Ward-1(3)(1)	M/s. Archana Kumari Tyagi,	2011 -12	None	Sh. S. Pal, Sr.

		Haridwar	New Delhi PAN : AGGPT3721R			DR
44.	7495/D/2017	ITO, Ward – 1(1), Muzaffarnagar	ANIL KUMAR AGARWAL MUZAFFARNAGA R, PAN : ABAPA2795D	2011 -12	None	Sh. S. Pal, Sr. DR
45.	1427/D/2017	ACIT, Central Circle- 13, Room No. 355, 3 rd Floor, Jhandewalan Extn. New Delhi	Brillant Jewels Pvt. Ltd. G.I. – 48, G.T.Karnal Road, Industrial Area, New Delhi PAN : AACCB1729J	2010 -11	None	Sh. S. Pal, Sr. DR
46.	5188/D/2016	ACIT(E), Circle-1(1), E-2 Block, Pratyaksh Kar Bhawan, Dr. SPM civic centre, New Delhi	Hockey India B-I/E3 Mohan Cooperative Industrial Estate, Mathura Road, New Delhi PAN : AAAAH3916H	2010 -11	Sh. Somil Agarwal, Adv. Sh, Deepak Gerg, Adv.	Sh. S. Pal, Sr. DR
47.	4095/d/2016	DCIT, Circle- 5(1), New Delhi	Bry AIR (Asia) Pvt. Ltd. 20, Rajpur Road, Civil Lines, New Delhi PAN : AAACB4050A	2010 -11	None	Sh. S. Pal, Sr. DR
48.	4131/D/2016	ITO Ward-4(4), C.R.Building, New Delhi	Bhakkar Marble Pv t. Ltd. 32, Bank Enclave, Mansarovar Garden, Ring Road, Opp. Rajouri Garden, New Delhi PAN : AADCM7497H	2006 -07	None	Sh. S. Pal, Sr. DR
49.	4352/D/2016	ITO Ward-5(1), Room No. 379, 3 rd Floor, C.R.Building, I.P.Estate New Delhi	Birkan Engineering Industries Pvt. Ltd. E-2B, Madhu Vihar, I.P.Extn. New Delhi	2012 -13	Sh. Rajiv Saxena, Adv.	Sh. S. Pal, Sr. DR

			PAN : AABCB8310J			
50.	5355/D/2016	ACIT Circle-2(1), Room No. 392 C.R.Building, I.P.Estate, New Delhi	Airads Ltd. A-4624/18, Ansari Road, Darya Ganj New Delhi PAN : AAACA5793R	2009 -10	Sh. Ved Jain, Sh. Kislaya Parashar, Adv.	Sh. S. Pal, Sr. DR
51.	5245/D/2016	ITO Ward-1(3), Room No. 398B, C.R.Building, I.P.Estate, New Delhi	Active Z Systems (India) Pvt. Ltd. 116-117, Hans Bhawan 1, Bahadur Shah Zafar Marg, New Delhi PAN : AACCA5053A	2007 -08	None	Sh. S. Pal, Sr. DR
52.	C.O. No. 349/D/2016 (arising Appeal No. 349/D/2016)	Active Z Systems (India) Pvt. Ltd. 116-117, Hans Bhawan	ITO Ward-1(3), Room No. 398B,	2007 -08	None	Sh. S. Pal, Sr. DR
53 to 56.	5808/D/2016, 5810/D/2016 5811/D/2016 5812/D/2016	ACIT, Central Circle-14, Room No. 354, E-2, ARA Centre, Jhandewalan Extn. New Delhi	Harvinder Singh Kohli 1 st Link Road, 1 st Floor, Jangapura New Delhi PAN : AIHPK2586Q	2008 -09, 2010 -11, 2011 -12, 2012 -13	None	Sh. S. Pal, Sr. DR
57.	5799/D/2016	ACIT, Circle- 33(1), Room No. 1305, 13 th Floor, E-2 Pratykshaya Kar Bhawan , Civic Centre,	Inder Mohan Thapar A-11, Anand Niketan New Delhi PAN : AAZPT6605P	2003 -04	None	Sh. S. Pal, Sr. DR
58.	6058/D/2016	ACIT, Cent, Circle-4 New Delhi	Godavari Vanijya Pvt. Ltd. A-43, Phase-II, Noida Extension, Noida, PAN : AACCG4016H	2009 -10	None	Sh. S. Pal, Sr. DR
59.	6128/D/2016	ACIT, Circle-	Infotel	2013	None	Sh. S.

		12(1), Room No. 405, C.R.Building, New Delhi	Technologies Pvt. Ltd., D-7, Dhawandeeep Apartments 6, Jantar Mantar Road, New Delhi	-14		Pal, Sr. DR
60.	5630/D/2016	DCIT, Circle 11(2), New Delhi	Hughes Network Systems India P. Ltd. 1, Shivaji Marg, Westend Green, NH-8 New Delhi PAN : AAACH3025R	2011 -12	Sh. Anshu Suchar & Karan Jan, CA's	Sh. S. Pal, Sr. DR
61.	5842/D/2016	ITO, Ward-1(5), 5 th Floor, Udyog Minar, Vanijya Nikunj, HSIIDC Building, Udyog Vihar, Phase-V, Gurgaon	Ashwani Kumar Vasudev BA-47, 1 st Floor, Shalimar Bagh New Delhi PAN : BNBPK3582Q	2010 -11	None	Sh. S. Pal, Sr. DR

Date of Hearing	07.09.2018
Date of Pronouncement	19.09.2018

ORDER

PER BENCH :

1. Perusal of the aforesaid appeals filed by the Revenue apparently show that the same are having low tax effect as per CBDT Circular No.3/2018 dated 11th July, 2018 vide which the Revenue has been directed not to prefer any appeal in case the tax effect is less than Rs.20,00,000/- and this factual position has been fairly

conceded by the Ld. D.R. The Ld. A.R. contended that the appeal of the Revenue may be dismissed in the light of CBDT Circular (supra).

2. We have heard the parties on the issue in controversy and perused the material on record. Perusal of CBDT Circular (supra) shows that monetary limit for filing the appeal by the Department before the Tribunal, Hon'ble High Court and Hon'ble Supreme Court has been revised making the aforesaid appeals not maintainable the relevant portion of the aforesaid circular is extracted as under:

“Subject: Revision of monetary limits for filing of appeals by the Department before Income Tax Appellate Tribunal, High Courts and SLPs/appeals before Supreme Court-measures for reducing litigation-Reg.

Reference is invited to Board’s Circular No. 21 of 2015 dated 10.12.2015 wherein monetary limits and other conditions for filing departmental appeals (in Income-tax matters) before Income Tax Appellate Tribunal, High Courts and SLPs/ appeals before Supreme Court were specified.

2. In supersession of the above Circular, it has been decided by the Board that departmental appeals may be filed on merits before Income Tax Appellate Tribunal and High Courts and SLPs/ appeals before Supreme Court keeping in view the monetary limits and conditions specified below.

3. Henceforth, appeals/ SLPs shall not be filed in cases where the tax effect does not exceed the monetary limits given hereunder:

ITA no. 2441, 2442, 2443, 2444, 2445, 3159, 1581, 35, 3161,691,
 2716, 4202(CO 161),2525, 4621, 2744, 101, 2753,
 508, 3338, 222, 1847, 4108, 3012, 1055, 2697/D/2018
 168, 7776, 1260, 16, 7323, 536, 7191 (CO no. 17), 7141, 1846,
 1843, 1660, 6682, 7584,7586 (CO no. 41), 7589,7495,1427/D/2017
 5188, 4095, 4131,4352, 5355,5245 (CO No. 349), 5808, 5810-12,
 5799, 6058, 6128, 5630, 5842/D/2016

S. No.	Appeals/SLPs in Income-tax matters	Monetary Limit (in Rs)
1	Before Appellate Tribunal	20,00,000/-
2	Before High Court	50,00,000/-
3	Before Supreme Court	1,00,00,000/-

It is clarified that an appeal should not be filed merely because the tax effect in a case exceeds the monetary limits prescribed above. Filing of appeal in such cases is to be decided on merits of the case.

.....

12. It is clarified that the monetary limit of Rs. 20 lakhs for filing appeals before the ITAT would apply equally to cross objections under section 253(4) of the Act. Cross objections below this monetary limit, already filed, should be pursued for dismissal as withdrawn/ not pressed. Filing of cross objections below the monetary limit may not be considered henceforth. Similarly, references to High Courts and SLPs/ appeals before Supreme Court below the monetary limit of Rs. 50 lakhs and Rs. 1 Crore respectively should be pursued for dismissal as withdrawn/ not pressed. References before High Court and

SLPs/ appeals below these limits may not be considered henceforth.

13. This Circular will apply to SLPs/ appeals/ cross objections/ references to be filed henceforth in SC/HCs/Tribunal and it shall also apply retrospectively to pending SLPs/ appeals/ cross objections/references. Pending appeals below the specified tax limits in pare 3 above may be withdrawn/ not pressed.

14. The above may be brought to the notice of all concerned.

15. This issues under Section 268A of the Income-tax Act 1961.....”

3. In view of the CBDT Circular No.3/2018 dated 11.07.2018 having retrospective effect and what has been discussed above, we are of the considered view that the aforesaid appeal is not maintainable because of low tax effect i.e. less than Rs.20,00,000/- hence, the aforesaid appeals filed by the Revenue is hereby dismissed having been become infructuous.

However, in case, the present appeal is found to be covered by the revised guidelines issued by the CBDT vide letter F.No.279/Misc.142/2007-ITJ (Pt) dated 20th August, 2018, the Department shall be at liberty to seek recall of this order under relevant provisions of law.

Order pronounced in the open court on 19th September, 2018.

Sd/-

(G.D.AGRAWAL)
PRESIDENT

Sd/-

(KULDIP SINGH)
JUDICIAL MEMBER

Dated: 19.09.2018

Binita

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT

ITA no. 2441, 2442, 2443, 2444, 2445, 3159, 1581, 35, 3161,691,
2716, 4202(CO 161),2525, 4621, 2744, 101, 2753,
508, 3338, 222, 1847, 4108, 3012, 1055, 2697/D/2018
168, 7776, 1260, 16, 7323, 536, 7191 (CO no. 17), 7141, 1846,
1843, 1660, 6682, 7584,7586 (CO no. 41), 7589,7495,1427/D/2017
5188, 4095, 4131,4352, 5355,5245 (CO No. 349), 5808, 5810-12,
5799, 6058, 6128, 5630, 5842/D/2016

4. CIT(Appeals)
5. DR: ITAT
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ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	14.09.2018
Date on which the typed draft is placed before the dictating Member	14.09.2018
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	.09.2018
Date on which the fair order is placed before the Dictating Member for pronouncement	.09.2018
Date on which the fair order comes back to the Sr. PS/PS	26.09.2018
Date on which the final order is uploaded on the website of ITAT	26.09.2018
Date on which the file goes to the Bench Clerk	
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	