

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'I-2' NEW DELHI**

**BEFORE HON'BLE N. K. BILLAIYA, ACCOUNTANT MEMBER
&
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

Sl. No.	ITA No.	Appellant	Respondent	A.Y	Assessee By	Revenue By
1.	541/D/2017	ACIT Central Circle-19, Jhandewalan Extn. New Delhi	Surendra Kumar Gupta D-12/23, Block-D, Pkt. 12, Rohini Sector-8 New Delhi PAN:ACFPG773 7B	2009 -10	None	Ms. Anchal Khandelwal, Sr. DR
2.	220/D/2017	ITO Ward-4(5), Gurgaon	Ved Prakash through L/H Sh. Narender Rao H. No. 170, Dundahera, Near Post Office, Gurgaon PAN : AKVPP7366D	2007 -08	None	Ms. Anchal Khandelwal, Sr. DR
3.	1389/D/2018	ACIT, CENTRAL CIRCLE-15, NEW DELHI	UTILITY DEVELOPERS PVT. LTD. NEW DELHI	2008 -09	None	Ms. Anchal Khandelwal, Sr. DR
4.	104/D/2017	ACIT, Circle- 78(1) New Delhi	Unitech Machines Ltd. Gurgaon PAN : AAACU3013P	2012 -13	None	Ms. Anchal Khandelwal, Sr. DR
5.	105/D/2017	ACIT, CIT Circle-78(1), New Delhi	Unitech Machines Ltd. Gurgaon PAN : AAACU3013P	2012 -13	None	Ms. Anchal Khandelwal, Sr. DR
6.	222/D/2017	ACIT Central Circle- 1, Jhandewalan Extn. New Delhi	Sadhna Aggarwal R/o. Flat No. 116, New Delhi PAN : AAJPA2820R	2010 -11	Sh. V. Raj Kumar, Adv.	Ms. Anchal Khandelwal, Sr. DR
7.	CO no. 112/D/2017 (arising appeal no. 222/D/17)	Sadhna Aggarwal R/o. Flat No. 116, New Delhi PAN : AAJPA2820R	ACIT Central Circle- 1, New Delhi	2010 -11	Sh. V. Raj Kumar, Adv.	Ms. Anchal Khandelwal, Sr. DR

8.	223/D/2017	ACIT Central Circle-1 New Delhi	Sadhna Aggarwal R/o. Flat No. 116, New Delhi PAN : AAJPA2820R	2010 -11	Sh. V. Raj Kumar, Adv.	Ms. Anchal Khandelwal, Sr. DR
9.	C.O. no. 113/D/2017 (arising appeal no. 223/D/2017)	Sadhna Aggarwal R/o. Flat No. 116, New Delhi PAN : AAJPA2820R	ACIT Central Circle-1 New Delhi	2010 -11	Sh. V. Raj Kumar, Adv.	Ms. Anchal Khandelwal, Sr. DR
10.	932/D/2018	DCIT, Central Circle- 28 New Delhi	Rajesh Dua New Delhi PAN : AAHPD5056G	2011 -12	Sh. V. Raj Kumar, Adv.	Ms. Anchal Khandelwal, Sr. DR
11.	6731/D/2017	ACIT Circle-19(2), New Delhi	Piccadily Hotels (P) Ltd. New Delhi	2014 -15	None	Ms. Anchal Khandelwal, Sr. DR
12.	152/D/2017	DCIT Circle, Karnal	Piccadily Agro Industries Ltd., Karnal, PAN : AABCP7343R	2007 -08	None	Ms. Anchal Khandelwal, Sr. DR
13.	154/D/2017	DCIT, Circle Karnal	Piccadily Agro Industries Ltd., Karnal PAN : AABCP7343R	2013 -14	None	Ms. Anchal Khandelwal, Sr. DR
14.	369/D/2017	ITO Ward 2(1), Dehradun	Pragati Associates 9/14, Idgah Mehant Flats, Dehradun	2012 -13	None	Ms. Anchal Khandelwal, Sr. DR
15.	CO no. 42/D/2017 (Arising appeal no. 369/D/2017)	Pragati Associates 9/14, Idgah Mehant Flats, Dehradun	ITO Ward 2(1), Dehradun	2012 -13	None	Ms. Anchal Khandelwal, Sr. DR
16.	1374/D/2018	ITO, Ward-20(3), New Delhi	R.B.Comtec P. Ltd. New Delh, PAN : AAACR0620A	2012 -13	None	Ms. Anchal Khandelwal, Sr. DR
17.	831/D/2018	ITO, WARD- 20(4), New Delhi	RADCLIFFE SCHOOLS EDUCATION Ltd. New Delhi PAN : AAECR4307A	2013 -14	None	Ms. Anchal Khandelwal, Sr. DR
18.	1017/D/2018	ADDL. CIT, SPECIAL RANGE-7, NEW	PAWAN HANS LTD. NOIDA PAN :	2010 -11	Sh. Ashish Chhada,	Ms. Anchal Khandelwal, Sr. DR

		DELHI	AAACP1561A		CA	
19.	1214/D/2018	DCIT, CIRCLE-2 MUZAFFARNAGAR	RAKESH KUMAR MUZAFFARNAGAR, PAN : ADHPK3124H	2013 -14	None	Ms. Anchal Khandelwal, Sr. DR
20.	4221/D/2018	ACIT, Central Circle-30 New Delhi	Vikas Malu, Delhi PAN : ACZPM0292M	2009 -10	Sh. Vaibhav, CA	Ms. Anchal Khandelwal, Sr. DR
21.	4222/D/2018	ACIT, Central Circle-30, New Delhi	Vikas Malu Delhi PAN : ACZPM0292M	2012 -13	Sh. Vai Bhav, CA	Ms. Anchal Khandelwal, Sr. DR
22.	4473/D/2018	ACIT, Circle- 28(1), New Delhi	Rohit Singh New Delhi PAN : AOZPS4664M	2015 -16	None	Ms. Anchal Khandelwal, Sr. DR
23.	4469/D/2018	ACIT, Circle- 20(2), New Delhi	Quality Infracon Products P. Ltd., New Delhi PAN: AAACQ1686R	2008 -09	None	Ms. Anchal Khandelwal, Sr. DR
24.	4479/D/2018	ITO, Ward-2(2), Meerut	Ram Chandra Verma, Meerut	2010 -11	None	Ms. Anchal Khandelwal, Sr. DR
25.	4577/D/2018	ITO, Ward – 1(2)(2), Dehradun, Uttarakhand- 248001	M/s. Rajalakshmi Agro Corporation, Dehradun PAN : AAJFR6634A	2012 -13	None	Ms. Anchal Khandelwal, Sr. DR
26.	4496/D/2018	ACIT, Circle- 26(1), New Delhi	Vichitra Prestressed Concrete Udyog Pvt. Ltd. , New Delhi PAN : AABCV4329D	2013 -14	None	Ms. Anchal Khandelwal, Sr. DR
27.	5374/D/2016	ACIT Central Circle- 18 Jhandewalan Extn., New Delhi	Lustre Stores Pvt. Ltd. New Delhi	2010 -11	None	Ms. Anchal Khandelwal, Sr. DR
28.	5327/D/2016	ACIT, Central Circle-14, Jhandewalan Extn., New Delhi	MDLR Estates Pvt. Ltd., New Delhi PAN: AAECM5222D	2007 -08	Sh. Piyush Kamal, Adv.	Ms. Anchal Khandelwal, Sr. DR
29.	4588/D/2018	ITO, Ward-2(3), Noida	Nafe Singh Gautam Budh Nagar, PAN :	2010 -11	None	Ms. Anchal Khandelwal, Sr. DR
30.	6360/D/2017	DCIT, Circle- 24(2), New	Sunborne Energy Services	2014 -15	None	Ms. Anchal Khandelwal,

		Delhi	India Pvt. Ltd. New DelhiLaxmi Nagar, New Delhi, PAN: AANCS0054N			Sr. DR
31.	5328/D/2016	ACIT, Central Circle-14, Jhandewalan Extn., New Delhi	Paras Callitech (India) Pvt. Ltd. (Now known as M/s. Paras Buildtech (India) Pvt. Ltd.) Gurgaon PAN: AACCP1752D	2005 -06	None	Ms. Anchal Khandelwal, Sr. DR
32.	1323/D/2018	ITO, Ward-2(1), Dehradun	Pradeep Nagrath, Dehradun, PAN:ADOPN891 9L	2011 -12	None	Ms. Anchal Khandelwal, Sr. DR
33.	5199/D/16	ITO(E) Ward-2(3), Civic Centre, New Delhi	The Indus Enterpreneurs – Delhi, New Delhi PAN : AAATT6042R	2010 -11	None	Ms. Anchal Khandelwal, Sr. DR
34.	5252/D/2016	ACIT, Central Circle-13, Jhandewalan Extn., New Delhi	Satkar Fin. Cap Ltd. (Through Pride Residency Pvt. Ltd.) New Delhi, PAN : AAJCS6828A	2009 -10	None	Ms. Anchal Khandelwal, Sr. DR
35.	6601/D/2017	ACIT, Circle- 31(1), New Delhi	Ms. Sangeeta Sayal New Delhi PAN: AAUPS2763G	2014 -15	Sh. Deepesh Garg, Adv.	Ms. Anchal Khandelwal, Sr. DR
36.	5370/D/2016	ACIT, Circle 36(1), Civic Centre, New Delhi	Satish Chauhan, Delhi, PAN : AAIPC4946K	2009 -10	None	Ms. Anchal Khandelwal, Sr. DR
37.	5216/D/2016	ITO Ward-23(3), New Delhi	Shrinagar Exports Pvt. Ltd. Delhi, PAN: AAHCS1406Q	2006 -07	None	Ms. Anchal Khandelwal, Sr. DR
38.	103/D/2017	Addl. CIT Circle-78(1) New Delhi	Unitech Machines Ltd. Gurgaon, PAN: AAACU3013P	2011 -12	None	Ms. Anchal Khandelwal, Sr. DR

39.	446/D/2017	ACIT, Circle-24(1), New Delhi	SNC Lavalin Infrastructure Pvt. Ltd. New Delhi, PAN : AAACS0950L	2011-12	None	Ms. Anchal Khandelwal, Sr. DR
40.	384/D/2017	ACIT, Central Circle-17, Jhandewalan Extn., New Delhi	VLS Finance Ltd. East of Kailash New Delhi PAN: AAACV4183G	2013-14	None	Ms. Anchal Khandelwal, Sr. DR
41.	1243/D/2017	DCIT (Exemption), Civic Centre, New Delhi	Shri Guru Singh Sabha Punjabi Bagh New Delhi PAN: AAEAS1643J	2012-13	None	Ms. Anchal Khandelwal, Sr. DR
42.	1242/D/2017	DCIT(Exemption) Circle-2(1), New Delhi	Young Women's Christian Association of India 10, Sansad Marg, New Delhi PAN: AAATY0787E	2013-14	None	Ms. Anchal Khandelwal, Sr. DR
43.	385/D/2017	ACIT Central Circle-17, Jhandewalan Extn., New Delhi	SDB Infrastructure Pvt. Ltd. New Delhi, PAN: AA ECS6429C	2013-14	None	Ms. Anchal Khandelwal, Sr. DR
44.	1215/D/2018	DCIT, Circle-2, Muzaffarnagar	The Ganga Kisan Sahkari Chini Mills Ltd., Muzaffarnagar	2014-15	None	Ms. Anchal Khandelwal, Sr. DR
45.	1294/D/2017	ACIT, Special Range-8, New Delhi	SRL Ltd., Saket, New Delhi, PAN: AAACS2809J	2012-13	None	Ms. Anchal Khandelwal, Sr. DR
46.	1306/D/2017	ACIT Central Circle-8 Jhandewalan Extn. New Delhi	Uttam Enterprises Pvt. Ltd. 85, Golf Link Delhi, PAN : AAACU3119R	2011-12	None	Ms. Anchal Khandelwal, Sr. DR
47.	1280/D/2017	ACIT, Special Range-7, New Delhi	Rites Ltd. Rites Bhawan, Gurgaon, PAN: AAACR0830Q	2011-12	None	Ms. Anchal Khandelwal, Sr. DR
48.	1846/D/2018	DCIT, Central Circle, Dehradun	Rama Construction, Dehradun, PAN : AAPFR5850A	2015-16	None	Ms. Anchal Khandelwal, Sr. DR
49.	726/D/2016	DCIT, Central Circle-	Gupta & Co. Pvt. Ltd.	2005-06	Ms. Sudha	Ms. Anchal Khandelwal,

		18, Jhandewalan Extn. New Delhi	68, Scindia House, Connaught Place, New Delhi PAN : AAACG1978N		Gupta, CA	Sr. DR
50.	C.O. 147/D/2016 (arising of appeal no. 726/D/2016)	Gupta & Co. Pvt. Ltd. 68, Scindia House, Connaught Place, New Delhi PAN : AAACG1978N	DCIT, Central Circle- 18, Jhandewalan Extn. New Delhi	2005 -06	Ms. Sudha Gupta, CA	Ms. Anchal Khandelwal, Sr. DR
51.	1474/D/2017	ITO Ward-23(4), C.R.Building New Delhi	Sikar Investment Co. Ltd. 2 nd Floor, Inderprakash Building, New Delhi, PAN : AABCS5715N	2012 -13	None	Ms. Anchal Khandelwal, Sr. DR
52.	1299/D/2017	ACIT Circle-28(1), New Delhi	Subhash Tyagi 2308, M.B. Extension, Badarpur, New Delhi, PAN : AGVPT9394H	2010 -11	None	Ms. Anchal Khandelwal, Sr. DR
53.	727/D/2016	DCIT Central Circle- 18, Jhandewalan Extn. New Delhi	Gupta & Co. Pvt. Ltd. 68, Scindia House, Connaught Place, New Delhi, PAN: AAACG1978N	2006 -07	Ms. Sudha Gupta, CA	Ms. Anchal Khandelwal, Sr. DR
54.	CO No. 148/D/2016 (arising appeal no. 727/D/2016)	Gupta & Co. Pvt. Ltd. 68, Scindia House, Connaught Place, New Delhi, PAN: AAACG1978N	DCIT Central Circle- 18, Jhandewalan Extn. New Delhi	2006 -07	Ms. Sudha Gupta, CA	Ms. Anchal Khandelwal, Sr. DR
55.	3805/d/2017	ITO, WARD-3, REWARI	Surender Kumar Bhuraria, rewari, Prop. M/s. Shiva Metal Traders, Kanod Gate, Rewari, PAN: ACTPB2703N	2013 -14	None	Ms. Anchal Khandelwal, Sr. DR
56.	4170/D/2017	ITO, Ward- 37(2), New Delhi	Sunita Devi, Plot No. 120, Khasara No.	2012 -13	None	Ms. Anchal Khandelwal, Sr. DR

			24/26, Nitheri Village, New Delhi PAN : AIXPD7684C			
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Date of Hearing	10.09.2018
Date of Pronouncement	27.09.2018

ORDER

PER BENCH :

1. At the outset, it is brought to our notice that the quantum involved in these departmental appeals, being less than Rs. 20 lacs, squarely falls within the ambit of Circular No. 3/2018 dated 11.07.2018 issued by the Central Board of Direct Taxes prescribing the tax effect for preferring appeals before the Tribunal by the Revenue.

2. After perusing the materials available on record, we find that the amount disputed before us in the captioned departmental appeals is below the tax effect limit prescribed by CBDT vide Circular No. 3/2018 dated 11.07.2018 for preferring appeals before the Tribunal by the Revenue. From perusal of the Circular No. 3/2018 dated 11.07.2018 and the material available on record, the Ld. Sr. DR could not point out as to how and why the Circular was not applicable. We also find that the Circular makes it very clear that the revised monetary limits

shall apply retrospectively to pending appeals also. We also note that the Circular is binding on the tax authorities. Hence, we hold that the captioned appeals of the Revenue deserve to be dismissed in terms of low tax effect vide Circular No. 3/2018 dated 11.07.2018.

2.1 However, we also note that vide CBDT's Instructions dated 20.08.2018 bearing F. No. 279/Misc.142/2007-ITJ (Pt), there has been an amendment to Para 10 of the Circular No. 3 of 2018 dated 11.07.2018 wherein the said Para 10 has been amended as under:-

“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. ”

2.2 After going through the records before us, we are of the opinion that apparently the captioned Departmental appeals are not covered by any of the aforesaid exceptions as enumerated in the aforesaid amendment to the Instructions and, therefore, delaying the disposal of the appeals by waiting for the Report from the Field Officers will not be in true spirit of the Circular. Accordingly, we deem it fit to treat the captioned departmental appeals as dismissed with the liberty to the Department to seek a recall by filing a Misc. Application before us in cases the Department's Appeals fall in any of the above exceptions. Accordingly, in view of the CBDT's Circular No. 3 of 2018 dated 11.7.2018, the captioned appeals by the Revenue are dismissed *in limine*.

2.3 Since captioned the cross objections filed by the assessee are only supportive in nature, they are also dismissed.

3. In the final result, the above captioned appeals of the Revenue and the Cross objections of the Assessee stand dismissed.

Order pronounced in the open court on 27.09.2018

Sd/-

(N.K.BILLAIYA)
ACCOUNTANT MEMEBR

Dated: 27.09.2018

Binita

Sd/-

(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

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ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	24.09.2018
Date on which the typed draft is placed before the dictating Member	26.09.2018
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	27.09.2018
Date on which the fair order is placed before the Dictating Member for pronouncement	27 .09.2018
Date on which the fair order comes back to the Sr. PS/PS	27.09.2018
Date on which the final order is uploaded on the website of ITAT	27.09.2018
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	