

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

BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

ITA No. 4936/Del/2016
Assessment Year: 2008-09

INCOME TAX OFFICER, WARD 2(1), ROOM NO. 375, 3 RD FLOOR, C.R. BUILDING, NEW DELHI - 110 002	Vs.	M/S AKS HOMES & INFRASTRUCTURE PVT. LTD. A-7 & 8, KAILASH PARK, KIRTI NAGAR, NEW DELHI - 110 015 (PAN : AAFC9903N)
(Appellant)		(Respondent)

Department by	Shri D.S. RAWAT. Sr. DR.
Assessee by	Sh. UPVAN GUPTA, ADV.

ITA No. 3319 & 3321/Del/2017
Assessment Years: 2012-13 & 2014-15

ACIT, CENTRAL CIRCLE-1, ROOM NO. 334, E-2, ARA CENTRE, JHANDEWALAN EXTENSION, NEW DELHI	Vs.	AMRAPALI DREAM VALLEY PVT. LTD., 307, 3 RD FLOOR, NIPUR TOWER, COMMUNITY CENTRE, KARKARDOOMA, DELHI - 110 092 (PAN: AAICA9375K)
(Appellant)		(Respondent)

Department by	Shri D.S. RAWAT. Sr. DR.
Assessee by	None

ITA No. 3323/Del/2017
Assessment Year: 2011-12

ACIT, CENTRAL CIRCLE-1, ROOM NO. 334, E-2, ARA CENTRE, JHANDEWALAN EXTENSION, NEW DELHI	Vs.	AMRAPALI EDEN PARK DEVELOPERS PVT. LTD. 307, 3 RD FLOOR, NIPUR TOWER, COMMUNITY CENTRE, KARKARDOOMA, DELHI - 110 092 (PAN: AAHCA6217B)
(Appellant)		(Respondent)

Department by	Shri D.S. RAWAT. Sr. DR.
Assessee by	None

ITA No. 2976/Del/2017
Assessment Year: 2013-14

ACIT, CIRCLE 45(1), ROOM NO. 1802, 17 TH FLOOR, BLOCK E-2, DR. SPM CIVIC CENTRE, MINTO ROAD, NEW DELHI	Vs.	ARTI GROVER F-6, RAJOURI GARDEN, NEW DELHI (PAN: AAGPG8468A)
(Appellant)		(Respondent)

Department by	Shri D.S. RAWAT. Sr. DR.
Assessee by	None

ITA No. 2622/Del/2017
Assessment Year: 2012-13

DCIT, CIRCLE 1(1)(1), INTL. TAXN., NEW DELHI ROOM NO. 409, 4 TH FLOOR, CIVIC CENTRE, NEW DELHI - 110 002	Vs.	M/S ANDRITZ AG, C/O MOHINDER PURI & CO., CAS 1D VANDHNA, 11, TOLSTOY MARG, NEW DELHI - 110001 (PAN :AAFCA6700M)
(Appellant)		(Respondent)

Department by	Shri D.S. RAWAT. Sr. DR.
Assessee by	None

ORDER

PER BENCH :

These appeals by the Revenue are directed against the respective orders passed by the different Ld. CIT(A), New Delhi in relation to respective assessments years.

2. Admittedly, the tax effect in these Departmental Appeals is less than Rs.50 Lakhs. Vide Circular No.3/2018 Dated 11thJuly, 2018 issued by CBDT under section 268A of the I.T. Act, it has been directed that the Department shall not file appeal before the Tribunal in case where the tax effect does not exceed the monetary limit of Rs.20 lakhs. It is also directed that this instruction will apply retrospectively to pending appeals and appeals to be filed henceforth in the Tribunal. Pending appeals below the specified tax limit may be withdrawn/not pressed by the Department.

Recently, the CBDT vide Circular No.17/2019 Dated 08.08.2019 amended its earlier Circular No.3/2018 (Supra) whereby it has been directed that monetary limit for filing the Departmental appeal in Income Tax Cases may be enhanced further through this amendment in para-3 of the Circular mentioned above and accordingly, the monetary limit for filing the appeal before the Appellate Tribunal have been enhanced to Rs.50 lakhs. Since Circular No.17/2019 Dated 08.08.2019 have been issued to amend its earlier Circular No.3/2018 dated 11.7.2018 (Supra), therefore, all the conditions of earlier Circular No.3/2018 shall apply accordingly. This view is supported by the ITAT, Ahmedabad 'A' Bench decision dated 14th August, 2019 passed in the case of Income Tax Officer, Ward 3(2), Ahmedabad vs. Dinesh Madhvlal Patel and 627 others passed in ITA No. 1398/Ahd/2004 (AY 1998-99).

3. Ld. CIT(DR) did not controvert the aforesaid proposition.
4. Keeping in view of the facts and circumstances as explained above and in view of the aforesaid CBDT Circulars as well as decision dated 14th August, 2019 of the ITAT, Ahmedabad 'A' Bench passed in the case of Income Tax Officer, Ward 3(2), Ahmedabad vs. Dinesh Madhvlal Patel and 627 others passed in ITA No. 1398/Ahd/2004 (AY 1998-99), all these 06 appeals of the Department are dismissed.
5. In the result, all the 06 appeals filed by the Department are dismissed.

The decision is pronounced on 20.08.2019.

Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

Sd/-
(H.S. SIDHU)
JUDICIAL MEMBER

Dated: 20.08.2019
 "SRB"

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi