

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

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER
AND**

SH. PAVAN KUMAR GADALE, JUDICIAL MEMBER

Sr. No.	ITA No.	Appellant	Respondent	A. Y.
1	484/Del/2018	ITO, Ward - 3 (1), Bulandshahr	CANE Development Council, Hindi Sahitya Parishad Bhawan, Sabji Mandi Street, Moti Bagh, Bulandshahr PAN No. AABTC0537B	2014-15
2	7150/Del/2018	DCIT, Circle -13(2), New Delhi	Jay Bharat Maruti Ltd., 601, Hemkunt Chamber, 89, Nehru Place, New Delhi PAN No. AAACJ2021K	2013-14
3	7992/Del/2018	ACIT, Circle - 47(1), New Delhi	Ginny Garg, 292, Katra Peran, Khari Baoli, Tilak Bazar, North Delhi, Delhi-110006 PAN No. AHXPG1191Q	2015-16
4	5873/Del/2018	ACIT, Circle - 10 (2), New Delhi	Guardian Nutrition & Health Supplements Pvt. Ltd., A-258, Okhla Industrial Area, Phase-1, New Delhi PAN No. AACCG2848K	2014-15
5	5510/Del/2018	Addl. CIT, Special Range-4, New Delhi	Intervo Technologies P. Ltd, B-14/1, Okhla Industrial Area, Phase-II, New Delhi PAN No. AABCR7753B	2015-16
6	5616/Del/2018	ACIT, Circle -10 (2), New Delhi	Invictus Oncology P. Ltd., Plot No. 465, 1 st Floor, F. I. E. Patparganj, Industrial Area, Delhi-110092 PAN No. AACCI5921K	2015-16
7	5413/Del/2018	ACIT, Central Circle-18, New Delhi	Indian Hydro Electric Power P. Ltd., 921-A, 9 th Floor, Devika Tower, Nehru Place, New Delhi PAN No. AABCI6656A	2014-15

8	5886/Del/2018	DCIT, Circle-12(1), New Delhi	IFCI Ltd., 61, Nehru Place, New Delhi PAN No.AAACT0668G	2014-15
9	446/Del/2019	DCIT , Circle -11(1), New Delhi	Hema Engineering Industries Ltd. Sachidanad Farm House, Ksihangarh Village, Vasant Kunj, South, New Delhi- 110070 PAN No.AAACH0118F	2015-16
10	7120/Del/2018	DCIT, Central Circle -I, Noida	Garima Bhushan D/o Sh. Yadav Singh Prop. M/s. Garima Garments, A-10, Sector-51, Noida PAN No.AAZPY0202H	2014-15
11	6432/Del/2018	Addl. CIT Special Range-5, New Delhi	Jindal Export & Import (P) Ltd. 110, Babar Road, New Delhi PAN No.AAACJ0474G	2015-16
12	7727/Del/2018	ACIT, Circle-2(1) (1), International Taxation, New Delhi	Hyatt International Asia Pacific Ltd.C/o Hyatt Regency, Bhikaji Cama Place, New Delhi PAN No.AABCH4410P	2008-09
13	4900/Del/2018	ITO, Ward- 10 (2), New Delhi	Golder Associates Consulting (India) P. Ltd. A-16/9, Vasant Vihar, New Delhi-110057 PAN No.AADCG1080E	2013-14
14	5124/Del/2018	DCIT, Circle - 9 (2), New Delhi	Jasmohan Singh, 5, Friends Colony, West, Delhi PAN No.AAKPS4651B	2015-16
15	4866/Del/2018	ITO, Ward - 19 (2), New Delhi	Optra Promoters Pvt. Ltd. A-111, Sector-65, Noida PAN No.AABCO0653P	2014-15
16	6791/Del2018	ITO, Ward- 2 (2), Noida	Manish Bhartia, S/o Sh. Subhash Bhartia, H B - 69, Sector-14, Noida PAN No.AKCPB7722N	2015-16
17	6659/De/2018	ITO, Ward - 2 (2), Noida	Malkhan, S/o Shri Karan Singh H. No.-55, Phase-II, Sector-86, Noida PAN No.AVCPM2644R	2010-11

18	7160/Del/2018	DCIT, Central Circle -II, Noida	Orient Packers Pvt. Ltd. Ward No.-6, Near Union Bank of India, Main Bazar, Ponta Sahib, Sirmour, H.P. PAN No.AABFO3813C	2015-16
19	7484/Del/2018	ITO, Ward - 3 (1), Gurgaon	New Town Heights 91, Condominium Association, Gurgaon PAN No.AABAN8127D	2015-16
20	7485/Del/2018	ITO, Ward - 3 (1), Gurgaon	New Town Heights 86, Condominium Association, Gurgaon PAN No.AABAN8087C	2015-16
21	7486/Del/2018	ITO, Ward - 3 (1), Gurgaon	New Town Heights 90, Condominium Association, Gurgaon PAN No.AABAN8086D	2015-16
22	7543/Del/2018	ITO, Ward -76(1), New Delhi	M/s.NKC Projects (P) Ltd., Plot No.63, Udyog Vihar, Phase-IV, GUrgaon, Haryana - 122016 PAN No.AACCN4070E	2010-11
23.	5043/Del/2018	ACIT, Circle - 7 (2), New Delhi	Dugger Fiber Pvt. Ltd. C-10, SMA Cooperative Industrial Estate, G. T. Karnal Road, Delhi-110033 PAN No.AAACD1005B	2015-16
24.	5482/Del/2018	ACIT, Circle - 7 (2), Delhi	D S Realty & Realtors Pvt. Ltd. 3 rd Floor, SCO No.-310, Ansari Road, Darya Ganj, New Delhi-110002 PAN No.AAECD6823D	2015-16
25.	5703/Del/2018	ITO, Ward - 8 (1), New Delhi	Effective Exim P. Ltd., New Delhi PAN No. AABCE6155E	2014-15
26.	6412/Del/2018	DCIT, Central Circle-1, Noida	Golf Link Hospitality Pvt. Ltd. F-302, Aditya Commercial Plot No.12, Preet Vihar, Community Centre, New Delhi PAN No.AADCG5239R	2010-11
27.	6476/Del/2018	ACIT, Circle - 8 (1), New Delhi	Earthline Apparels Pvt. Ltd. 2168, Gurudwara Road, Karol Bagh, New Delhi-110005 PAN No.AABCE4236G	2014-15

28.	6503/Del/2018	ITO, Ward - 1 (2), Noida	Charan Singh S/o Sh. Om Prakash, Village & Post Ghori Bachheri, Gunhpura, Dadri, Noida PAN No.BHDPS1378A	2010-11
29.	6753/Del/2018	ITO, Ward - 1 (2), Muzaffarnagar	Cane Development Council, Rohana Kalan, Muzaffarnagar, PAN No.AAALCO277F	2015-16
30.	7155/Del/2018	DCIT, Central Circle - II, Noida	Tirupati Medicare Pvt. Ltd. D-14, IInd Floor, Preet Vihar, New Delhi -110092 PAN No. AACCT2945A	2013-14
31.	7823/Del/2018	DCIT, Central Circle-13, New Delhi	Sunil Kumar, Rama Kutir DM Colony Road, Bulandshahr, U. P. 203001 PAN No.ABBPK0133G	2011-12
32.	7753/Del/2018	Addl. CIT Special Range-18, New Delhi	Tara Chand Jain A-1, Lobby Floor, Hotel Meridien, New Delhi PAN No.AAFPJ4253R	2010-11
33.	7666/Del/2018	ITO, Ward - 28 (5), New Delhi	Sheela Shankaran, A- 415, Sarita Vihar, New Delhi-110044 PAN No.AMTPS9742A	2009-10
34.	7656/Del/2018	ITO, Ward - 16 (3), New Delhi	Sameer Kapoor E-63, IIIrd Floor, G. K. Enclave-1, Greater Kailash, New Delhi PAN No.AAAPK639G	2015-16
35.	7219/Del/2018	ACIT, Circle-2, Muzaffarnagar,	Shree Bhageshwari papers Pvt. Ltd. 9 th KM Bhopal Road, Muzaffarnagar PAN No.AAACB9178R	2014-15
36.	7188/Del/2018	ITO, Ward - 28 (1), New Delhi	Tilak Exports D-901, New Friends Colony, New Delhi PAN No.AAAFT5772A	2014-15
37.	7843/Del/2018	DCIT, Circle- 27 (1), New Delhi	Ultimate Infratech P. Ltd., 305, 3 rd Floor, Bhanot Corner, Pamposh Enclave, New Delhi-110048 PAN No.AACU9571D	2014-15
38.	637/Del/2017	ACIT, Circle-1 (1), New Delhi	J. D. Tytler School Society, 869, East Park Road, Karol Bagh, New Delhi-110003 PAN No.AAATJ0755F	2012-13

39.	638/Del/2017	ACIT, Circle - 1(1), New Delhi	Lingaya's Society, D-139, Freedom Fighters Enclave, Neb Sarai, New Delhi-110068 PAN No.AAAAL3893P	2012-13
40.	673/Del/2017	ACIT, Central Circle-14, New Delhi	LKG Builders Pvt. Ltd. 4, R. R. Apartments, 3-4, Manglapuri, Mehrauli, New Delhi-1100030 PAN No.AAACL9285F	2007-08
41.	743/Del/2017	ACIT, Circle-29 (1),Delhi	Lalit Gulati, B-57, Okhla Industrial Area, New Delhi PAN No.AANPG3663Q	2010-11
42.	744/Del/2017	ITO, Ward - 28 (1), Delhi	Jagdish Pd. Sharma X-36, Okhla Industrial Area, Phase-II, New Delhi PAN No.ABBPS4640Q	2007-08
43.	884/Del/2017	ITO, Ward- 14 (1), New Delhi	K. C. International Ltd., B-25, Connaught Place, New Delhi-110001 PAN No.AAACK3135H	2012-13
44.	1784/Del/2017	ITO, Ward - 15 (2), New Delhi	Lavish Exim Pvt. Ltd. D-9, Sector-55, Noida-201301 PAN No.AABCL2453J	2010-11
45.	2725/Del/2017	ITO Ward - 3 (2), New Delhi	Arjun Ispat India Pvt. Ltd. Y-59, Loha Mandi, Naraina, New Delhi PAN No.AAFCA4692L	2012-13
46.	2796/Del/2017	ITO Ward-2 Hisar	Kamlesh Kumari Sinha W/o Sh. Jogi Ram Shag H. No.110A, Sector-15, Hisar PAN No.BAXPS7044A	2007-08
47.	2529/Del/2019	DCIT, Circle - 13 (2), New Delhi	Jiva Ayurvedic Pharmacy Ltd., 100/1, Gautam Nagar, New Delhi PAN No.AABCJ7326A	2014-15
48.	2377/Del/2019	DCIT, Circle -12 (1), New Delhi	IFCI Ltd., Tower, 61, Nehru Place, New Delhi PAN No.AAACT0668G	2015-16

49.	2341/Del/2019	ITO, Ward - 32 (2), New Delhi	Hoshiyar Singh, H. No.- 106, Main Bus Stand, Maidan Garh, New Delhi PAN No.FOJPS7118H	2006-07
50.	2065/Del/2019	DCIT, Circle -2 (1), Gurugram	Harinder Dhingra D-4/A-7, DIF Phase-2, Gurgaon PAN No.ADKPD1501A	2001-02
51.	2066/Del/2019	DCIT, Circle -2 (1), Gurugram	Harinder Dhingra D-4/A-7, DIF Phase-2, Gurgaon PAN No.ADKPD1501A	2002-03
52.	2067/Del/2019	DCIT, Circle -2 (1), Gurugram	Harinder Dhingra D-4/A-7, DIF Phase-2, Gurgaon PAN No.ADKPD1501A	2003-04
53.	2068/Del/2019	DCIT, Circle -2 (1), Gurugram	Harinder Dhingra D-4/A-7, DIF Phase-2, Gurgaon PAN No.ADKPD1501A	2005-06
54.	1714/Del/2019	DCIT, Circle - 2 (1), Gurgaon	Habinder Singh Chimmi D-1/02, Parsvanath Exotica, Sector-53, Golf Course Road, Gurgaon PAN No.AARPH6109C	2012-13
55.	2044/Del/2019	ACIT Central Circle- 19, New Delhi	Impress Estates Pvt. Ltd., C-134, GF, Defecen Colony, New Delhi PAN No.AAACI3114L	2010-11
56.	1482/Del/2019	ACIT, Circle-45(1), New Delhi	Shri Harsih Kochhar L/H Mr. Heery Kochhar, F-52/2, Vasant Vihar, New Delhi PAN No.ABHPK7605B	2006-07
57.	806/Del/2019	DCIT, Central Circle, Karnal	H. M. Steel Ltd. Sangrur Sangrur Road, Dirba Sangrur Punjab PAN No.AABCH0164Q	2015-16
58.	805/Del/2019	DCIT, Central Circle, Karnal	H. M. Steel Ltd. Sangrur Sangrur Road, Dirba Sangrur Punjab PAN No.AABCH0164Q	2014-15

59.	4306/Del/2018	ACIT, Circle - 18 (2), New Delhi	Nippon Tubes Ltd., Room No.AS-4, 2 nd Floor, 5006, Jaisav Place, Delhi-110006 PAN No.AACCCF3888K	2014-15
60.	7825/Del/2018	DCIT, Central Circle-14, New Delhi	MDLR Airlines Pvt. Ltd. Flat No.4, R. R. Apartment, 3-4, Manglapuri, Mehruali, New Delhi PAN No.AAECM5231C	2013-14
61.	7353/Del/2018	ACIT, Circle - 46 (1), New Delhi	Navratatan Lal Sharma, 3316, Kucha Kashgiri Sita Ram Bazar, New Delhi-110006 PAN No.AATPS0517R	2015-16
62.	7034/Del/2018	ACIT, Central Circle-13, New Delhi	Mahagul Real Estate Pvt. Ltd. C-215, Vivek Vihar, Delhi-110095 PAN No.AAFCM4203R	2013-14
63.	5795/Del/2018	DCIT, Central Circle-I, Noida	MDS Catering Pvt. Ltd. H. No.17, South Extension, Part-II, New Delhi PAN No.AAACM8727H	2014-15
64.	5794/Del/2018	DCIT, Central Circle-I, Noida	MDS Catering Pvt. Ltd. H. No.17, South Extension, Part-II, New Delhi PAN No.AAACM8727H	2013-14
65.	5793/Del/2018	DCIT, Central Circle-I, Noida	MDS Catering Pvt. Ltd. H. No.17, South Extension, Part-II, New Delhi PAN No.AAACM8727H	2012-13
66.	5792/Del/2018	DCIT, Central Circle-I, Noida	MDS Catering Pvt. Ltd. H. No.17, South Extension, Part-II, New Delhi PAN No.AAACM8727H	2011-12
67.	5625/Del/2018	DCIT, Central Circle-I, Gurugram	Nikiyog Buildwell Pvt. Ltd. Spazedge, Sohna Expressway, Sector - 47, Gurgaon PAN No.AACCN3954H	2016-17
68.	4901/Del/2018	ITO (E), Ward-1(4), New Delhi	Mehta Charitable Prajanalya Trust, 104, Tilak Bazar Chowk, New Delhi PAN No.AAAF2171L	2009-10

69.	4863/Del/2018	ACIT, Circle - 17 (1), New Delhi	Modi Rubber Ltd 4-7C, DDA Shopping Centre, New Friends Colony, New Delhi PAN No.AAACM2062R	2010-11
70.	4853/Del/2018	DCIT, Circle - 18(1), New Delhi	New Star System Solutions P. Ltd. 109, DLF Tower-A Jasola Vihar, New Delhi PAN No.AACCN6135C	2013-14
71.	8099/Del/2018	ITO, Ward - 3, Sonapat	Pradeep Kumar S/o Sh.Raj Singh, 409, Jatheri, Sonipat PAN No.BPUPK5883F	2014-15
72.	7632/Del/2018	ITO, Ward-19 (3), New Delhi	Pantec Devices Pvt. Ltd 703, Manjusha 57, Nehru Place, New Delhi - 110019 PAN No.AAACP0019K	2015-16
73.	7426/Del/2018	ACIT, Circle - 47 (1), New Delhi	Rakesh Kumar Goel, 289/9, Katra Peran, Tilak Bazar, Delhi PAN No.AAEPG7376H	2015-16
74.	6889/Del/2018	ITO, Ward - 19 (4), New Delhi	Pinwheel Travel & Experience Pvt. Ltd. A- 28, 3 rd Floor, Ganesh Nagar, Complex Pandav Nagar, New Delhi- 110092 PAN No.AAGCP7597L	2015-16
75.	6749/Del/2018	ACIT, Circle - 47 (1), New Delhi	Ramesh Kumar Suneja, 2003, KAtra Lachoo Singh, Bhagirath Palace, Delhi-110006 PAN No.AAYPS3310F	2015-16
76.	6410/Del/2018	ITO, Ward - 34 (4), New Delhi	Rajesh Aggarwal, Prop. M/s. A. S. Raj International, C-17, Satyawti Colony, Ashok Vihar, Phase-III, New Delhi PAN No.ACWPA0153C	2004-05
77.	6188/Del/2018	ACIT, Central Circle-16, New Delhi	Roop Kishore Madan, A- 9/4, Vasant Vihar, New Delhi PAN No.ABWPM6914G	2014-15
78.	6164/Del/2018	ITO, Ward - 4 (5), Gurugram	Vaibhav Kakkar H. No.709, Sector-31, Gurgaon Haryana PAN No.APEPK4443A	2009-10

79.	6015/Del/2018	ACIT, Circle Karnal, Karnal	Ram Gopal Prop. M/s. GMH Laboratories & M/s. Jagdamba Medical Hall, Plot No.171/3, HSIDC Karnal, Haryana PAN No.ABFPG9454L	2015-16
80.	6014/Del/2018	ACIT, Circle Karnal, Karnal	Piccadily Agro Industries Ltd. Umri Indri Road, Bhadson, Karnal PAN No.AABCP7343R	2015-16
81.	5866/Del/2018	DCIT, Circle - 27 (2), New Delhi	Wilful Finance Investment Co. Pvt. Ltd. K-7B, Ground Floor, Kalkaji, New Delhi-110019 PAN No.AAACW0280H	2013-14
82.	5512/Del/2018	ACIT, Circle, Karnal	Ratchet Laboratories Ltd. , I-965, Opposite Main Power House, Kunjpura Road, Haryana, Karnal- 132001 PAN No.AACCR8581L	2013-14

Date of hearing :	23.08.2019
Date of pronouncement :	23.08.2019

Appellant by	Sh. D. S. Rawat, Sr. DR
Respondent by	Sh. Saurav Rohtagi, CA Ms. Gargi Sethi, Advocate Sh. Lalit Mohan, CA Sh. Rakesh Gupta, Advocate Sh. V. Raj Kumar, Advocate Ms. Tejasvi Jain, Advocate

ORDER

PER BENCH

The above captioned appeals by the revenue are taken up together as in all these appeals the tax effect is less than the monetary limit fixed by the CBDT in its circular No.17/2019 dated 08.08.2019.

2. Vide letter dated 20.08.2019 addressed to all the Principal Chief Commissioners of Income Tax, the board has clarified that circular No.17/2019 is applicable to all pending appeals.

3. In the light of the CBDT Circular No.17/2019 all the above appeals by the revenue are dismissed.

4. In the result, all the appeals filed by the Revenue stand dismissed.

The order is pronounced in the open court on 23.08.2019.

Sd/-
[PAVAN KUMAR GADALE]
JUDICIAL MEMBER

Dated: 23 August, 2019

Neha

Copy forwarded to:

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

Sd/-
[N.K. BILLAIYA]
ACCOUNTANT MEMBER

Asst. Registrar
ITAT, New Delhi

Date of dictation	23.08.2019
Date on which the typed draft is placed before the dictating Member	23.08.2019
Date on which the typed draft is placed before the Other Member	23.08.2019
Date on which the approved draft comes to the Sr.PS/PS	23.08.2019
Date on which the fair order is placed before the Dictating Member for pronouncement	23.08.2019
Date on which the fair order comes back to the Sr.PS/PS	23.08.2019
Date on which the final order is uploaded on the website of ITAT	27.08.2019
Date on which the file goes to the Bench Clerk	27.08.2019
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	