

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

BEFORE JUSTICE P.P. BHATT, PRESIDENT AND  
SHRI G.S. PANNU, VICE PRESIDENT

ITA No.3774/Del/2017  
Assessment Year : 2012-13

Deputy Commissioner of  
Income Tax,  
Circle-20(2),  
New Delhi.

(Appellant)

Vs. M/s Quippo Valuers &  
Auctioneers (P) Ltd.,  
D-2, 5<sup>th</sup> Floor,  
Southern Park,  
Saket Palace, Saket,  
New Delhi – 110 017.  
PAN : AABCH5726J.

(Respondent)

and 19 others - as per Annexure-1

Appellants by : Shri Sanjay Goel, CIT-DR.

Respondents by : *Ms. Alka Aaren, Advocate, Shri  
Tarandeep Singh, Advocate and  
Shri P.K. Mishra, CA for various  
respondents - as per Annexure-1*

Date of hearing : 23.08.2019

Date of pronouncement : 23.08.2019

ORDER

The captioned appeal in ITA No.3774/Del/2017 and 19 appeals [*as per Annexure-1*] preferred by the Revenue, have been listed by the Registry before the Bench on the ground that they do not survive for consideration in view of the CBDT Circular No.17/2019 dated 8<sup>th</sup> August, 2019.

2. The CBDT, vide Circular dated 8<sup>th</sup> August, 2019 (supra), has amended para 3 of Circular No. 3/2018 dated 11.07.2018 modifying the monetary limits for filing of appeals by the Department before the Tribunal. The tax effect in dispute in the captioned appeals is stated to be below the enhanced monetary limit of ₹ 50 lakhs specified in the CBDT Circular dated 08.08.2019

(supra) read with circular dated 11.07.2018 (supra). CBDT, vide clarification in F.No.279/Misc/M-93/2018-ITJ dated 20<sup>th</sup> August, 2019 has clarified that the revised monetary limits specified in Circular dated 8<sup>th</sup> August, 2019 (supra) are applicable to pending appeals also.

3. In this background, the learned D.R. appearing for the Revenue was required to state his position; he has not referred to any material which would show that the captioned appeals are protected by any of the exceptions provided in para 10 of the CBDT circular dated 11.07.2018 (supra) and its amendment dated 20<sup>th</sup> August, 2018.

4. Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra). It is also noted that the Hon'ble Supreme Court in the case of DCIT & Ors vs. MSEB Holding Company Ltd. [SLP (Civil) No.26373/2019 dated 16.08.2019] has taken cognizance of the enhanced limit while dismissing the SLP arising from the judgement passed by the Hon'ble Bombay High Court in WP No. 3642/2018 dated 25.01.2019.

5. Before parting, we clarify that if on a later date, the Revenue finds that the tax effect in dispute in any of the captioned appeals is more than the limit prescribed in the Circular dated 08.08.2019 (supra), or it is protected by any of the exceptions provided in para 10 of the CBDT circular dated 11.07.2018 (supra), it shall be at liberty to approach the Tribunal for recall of the order and reinstatement of the appeal for adjudication on merits. The Tribunal shall consider such applications, if any, as per the extant law.

6. In conclusion, by applying the circular dated 08.08.2019 (supra) read with circulars dated 11.07.2018 (supra) and 20.08.2019 (supra), the captioned appeals of the Revenue are dismissed as withdrawn/ not pressed.

Above decision was pronounced in the open court at the conclusion of hearing on 23<sup>rd</sup> August, 2019.

Sd/-  
**(G.S. PANNU)**  
**VICE PRESIDENT**

Sd/-  
**(JUSTICE P.P. BHATT)**  
**PRESIDENT**

VK.

Copy forwarded to: -

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

Assistant Registrar

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCHES, NEW DELHI**

Sl. No.	ITA/IT(SS) A No./C.O.	Asstt. Year	Name of Appellant	Name of Respondent	PAN	Name of AR-(Shri/Kum/Smt)
1	3774/Del/2017	2012-13	DCIT, Circle-20(2), New Delhi	Quippo Valuers & Auctioneers (P) Ltd	AABCH5726J	Ms. Alka Aaren Adv.
2	3988/Del/2017	2009-10	ACIT, Circle-24(1), New Delhi	Spice Jet Limited	AACCR1459F	Shri Tarandeep Singh, Adv.
3	4174/Del/2017	2011-12	DCIT, Circle-22(1), New Delhi	Samsung Medison India Pvt Ltd	AAFCM8453R	--
4	4515/Del/2017	2006-07	ACIT, CC-30, New Delhi	Shyam Sunder Jindal	AAGPJ0184N	--
5	4670/Del/2017	2010-11	ITO, Ward-4, Rohtak	Vijay Verma	AAYPV7267N	--
6	4721/Del/2017	2007-08	DCIT, CC-25, New Delhi	Sanjay Tyagi	AEIPT1282R	--
7	4742/Del/2017	2013-14	ITO, Ward-22(4), New Delhi	S E Power Ltd	AAOCS6223N	--
8	4828/Del/2017	2011-12	ACIT, Circle-32(1), New Delhi	Vikas Kalra	AAJPK4780G	--
9	4328/Del/2017	2012-13	ACIT, CC-1, New Delhi	Amrapali Leisure Valley Developers Pvt Ltd	AAICA5576A	--
10	4331/Del/2017	2012-13	ACIT, CC-1, New Delhi	Amrapali Smart City Developers Pvt Ltd	AAICA5988Q	--
11	3669/Del/2017	2013-14	DCIT, Circle-II, Moradabad	Iqbal Kaur	ABIPK3137F	--
12	3849/Del/2017	2007-08	ITO, Ward-49(3), New Delhi	Girdhari Lal Swami	AOVPS4507B	--
13	3941/Del/2017	2008-09	ACIT, CC-16, New Delhi	Indo Asian Construction Co. Pvt Ltd	AAACI1906J	--
14	3959/Del/2017	2009-10	ACIT, CC-13, New Delhi	Jaidev Prasad Minda	AATPM3790Q	--
15	3962/Del/2017	2012-13	ACIT, CC-13, New Delhi	Jaidev Prasad Minda	AATPM3790Q	--
16	4135/Del/2017	2012-13	DCIT, Circle-11(2), New Delhi	Hindustan Thermal EPC Company Pvt Ltd	AADCD7323D	--
17	4290/Del/2017	2012-13	DCIT, Circle-12(1), New Delhi	Indian Strategic Petroleum Reserves Ltd	AABCI3148M	--
18	4864/Del/2017	2009-10	ACIT, CC-1, New Delhi	German Homeopathic Distributors Pvt Ltd	AAACG1013G	Shri P.K. Mishra, CA
19	4869/Del/2017	2014-15	ACIT, CC-1, New Delhi	German Homeopathic Distributors Pvt Ltd	AAACG1013G	Shri P.K. Mishra, CA
20	3525/Del/2017	2010-11	ACIT, Circle-16(1), New Delhi	Mantec Consultant Pvt Ltd	AAACM1496R	--