

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.4276/Del/2018  
Assessment Year : 2014-15

Income Tax Officer,  
Ward-23(4),  
New Delhi.

(Appellant)

Vs. M/s Sindhudurg Luxury Hotels &  
Resorts Pvt.Ltd.,  
4828/24, Prahlad Lane,  
Ansari Road, Daryaganj,  
New Delhi – 110 002.  
PAN : AAOCS4364A.

(Respondent)

and 19 others - *as per Annexure-1*

Appellants by : Shri Sanjay Goel, CIT-DR.

Respondents by : Shri Suresh K. Gupta, CA, Shri  
Ranjan Chopra, FCA, Shri Parteek  
Gupta, CA and Ms. Alka Aeren,  
Advocate 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.4276/Del/2018 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 Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra).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

## ANNEXURE - 1

<b>IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI BENCHES, NEW DELHI</b>						
<b>Sl. No.</b>	<b>ITA/IT(SS) A No./C.O.</b>	<b>Asstt. Year</b>	<b>Name of Appellant</b>	<b>Name of Respondent</b>	<b>PAN</b>	<b>Name of AR- (Shri/Kum/Smt)</b>
1	4276/Del/2018	2014-15	ITO, Ward 23(4), New Delhi	Sindhudurg Luxurey Hotels & Resorts Pvt. Ltd.	AAOCS4364A	--
2	4294/Del/2018	2007-08	DCIT, Circle 25(2), New Delhi	Touch Point Buildmart Pvt. Ltd.	AACCT3856C	Shri Suresh K.Gupta, CA
3	4353/Del/2018	2014-15	ITO, Ward 36(2), New Delhi	Sanjay Kumar	AIZPK4813C	--
4	4688/Del/2018	2012-13	DCIT, Circle 24(2), New Delhi	Statkraft Markets Private Ltd.	AAQCS6900E	--
5	4893/Del/2018	2010-11	ACIT, Central Circle 26, New Delhi	Trilok Chand Chaudhary	AAEPC0683P	--
6	5113/Del/2018	2015-16	Addl. CIT, Special Range-7, N.D.	R.L. Steel & Energy Ltd.	AAACR5809B	Shri Ranjan Chopra FCA
7	5120/Del/2018	2014-15	Addl. CIT, Special Range, Ghaziabad	Shipra Estate Ltd.	AACCS6116J	Shri Parteek Gupta, CA
8	5121/Del/2018	2015-16	Addl. CIT, Special Range, Ghaziabad	Shipra Estate Ltd.	AACCS6116J	Shri Parteek Gupta, CA
9	6426/Del/2018	2013-14	DCIT, Circle 22(1), New Delhi	Sarvesh Security P. Ltd.	AAHCS8001P	--
10	6427/Del/2018	2013-14	ACIT, Circle 30(1), New Delhi	Sunil Gupta	AAAPG6347C	--
11	6477/Del/2018	2014-15	ITO (E), Ward, Ghaziabad	Shree Varshney Bhawan Trust	AAGTS7459B	--
12	3529/Del/2018	2009-10	ITO, Ward - 2(5), Noida	Vikram Bhatia	AHMPB4285F	--
13	3540/Del/2018	2014-15	ACIT, Circle 21(1), New Delhi	Regent Automobiles Pvt. Ltd.	AAACR5352H	--
14	4574/Del/2018	2014-15	ITO, Ward 9(1), New Delhi.	Varsha Goel	AAKPG4378D	--
15	4783/Del/2018	2013-14	ACIT, Circle 20(2), New Delhi	Quippo Energy Pvt.Ltd.	AAACQ1675Q	Ms. Alka Aaren, Adv.
16	4799/Del/2018	2008-09	ITO, Ward 20(4), New Delhi.	Rachita Processors P. Ltd.	AAACR7254G	--
17	4882/Del/2018	2011-12	Addl. CIT, Special Range-7, N.D.	PEC Ltd.	AAACT0101G	--
18	4883/Del/2018	2013-14	Addl. CIT, Special Range-7, N.D.	R.L. Steel & Energy Ltd.	AAACR5809B	Shri Ranjan Chopra FCA
19	4884/Del/2018	2014-15	Addl. CIT, Special Range-7, N.D.	R.L. Steel & Energy Ltd.	AAACR5809B	Shri Ranjan Chopra FCA
20	4655/Del/2019	2005-06	DCIT, Circle 3(1), New Delhi.	Aptive Components India P. Ltd.	AAACD0226E	--