

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.4943/Del/2018
Assessment Year : 2008-09

Assistant Commissioner of Income Tax,
Circle-19(2),
New Delhi.
(Appellant)

Vs. M/s P & R Infraprojects Ltd.,
89, Lok Nayak Apartment,
Sector-9, Rohini,
New Delhi – 110 085.
PAN : AADCP6635J.
(Respondent)

and 19 others - *as per Annexure-1*

Appellants by : Shri Sanjay Goel, CIT-DR.

Respondents by : Ms. Sweta Bansal, CA, Shri
Pankaj, Shri Akshat Jain, FCA,
Shri Deepesh Garg, Advocate
and Shri Pulkit Advani, 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.4943/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 8th August, 2019.

2. The CBDT, vide Circular dated 8th 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 20th August, 2019 has clarified that the revised monetary limits specified in Circular dated 8th 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 20th 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 Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra).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 23rd August, 2019.

Sd/-

(G.S. PANNU)
VICE PRESIDENT

Sd/-

(JUSTICE P.P. BHATT)
PRESIDENT

VK.

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

Assistant Registrar

ANNEXURE - 1

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	4943/Del/2018	2008-09	ACIT, Circle 19(2), New Delhi	P & R Infraprojects Ltd.	AADCP6635J	Ms. Sweta Bansal CA
2	4945/Del/2018	2013-14	ACIT, Circle 19(2), New Delhi	P & R Infraprojects Ltd.	AADCP6635J	Ms. Sweta Bansal CA
3	5060/2018	2013-14	DCIT, Circle- 21(1), New Delhi	Red Fort Shahjahan Properties Pvt. Ltd.	AADCR6247E	Shri Pankaj (Cleint)
4	5333/2018	2015-16	Addl.CIT, Special Range- 7, New Delhi	P. L. Engineering Ltd.	AAKCS4126L	Shri Akshat Jain, FCA
5	4504/DEL/2019	2013-14	JCIT(OSD), Noida	Vipin Tyagi	ABAPT9214A	Shri Deepesh Garg, Adv. Mr. Pulkit Advani, Adv.
6	1654/DEL/2018	2014-15	ITO(E), Ward-2(2), New Delhi	Shri Sanatan Dharam Sabha (Shri Ram Mandir)	AAATS4690Q	--
7	1837/DEL/2018	2008-09	DCIT, CC, Noida	Shikha Tiwari	BBDPS3697A	--
8	1838/DEL/2018	2009-10	DCIT, CC, Noida	Shikha Tiwari	BBDPS3697A	--
9	1840/DEL/2018	2013-14	DCIT, CC, Noida	Shikha Tiwari	BBDPS3697A	--
10	2110/DEL/2018	2015-16	DCIT, Circle-2, Muzaffarnagar	Shanti Chemsteel Pvt. Ltd.	AAICS8818D	--
11	CO 116/DEL/2018	2015-16	DCIT, Circle-2, Muzaffarnagar	Shanti Chemsteel Pvt. Ltd.	AAICS8818D	--
12	2157/DEL/2018	2008-09	ITO, Ward-23(3), New Delhi	Shree Shree Radha Swamy Plastics Ltd.	AABCS8540F	--
13	2167/DEL/2018	2008-09	ITO, Ward-36(5), New Delhi	Sunita Thukral	ABHPT3802B	--
14	4510/DEL/2019	2013-14	DCIT, CC, Noida	Pradeep Tyagi	AHJPT7564J	Shri Deepesh Garg, Adv. Mr. Pulkit Advani, Adv.
15	2262/DEL/2018	2013-14	ACIT, CC-26, New Delhi	Sanjay Dalmia	AADPD9438N	--
16	2276/DEL/2018	2010-11	ACIT, CC-15, New Delhi	Indo Gulf Infrastrucure & Investment P. Ltd.	AABCI2316R	Ms. Sweta Bansal CA
17	2329/DEL/2018	2013-14	ITO, Ward-2(5), Meerut	Space Time and Research P. Ltd.	AAMCS4789D	--
18	2358/DEL/2018	2013-14	ITO(E), Ward-2(2), New Delhi	St. John Ambulance Association	AADTS7703H	--
19	2466/DEL/2018	2009-10	ITO(E), Ward-2(1), New Delhi	Sahyadri Trust	AAATS1749N	--
20	CO 107/DEL/2018	2009-10	ITO(E), Ward-2(1), New Delhi	Shayadri Trust	AAATS1749N	--