

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.496/Del/2017
Assessment Year : 2009-10

Assistant Commissioner of Income Tax,
Circle-3,
New Delhi. (Appellant)

Vs. Shri Charu Shekhar Gupta,
R/o 203, Ashadeep Apartment,
9, Hailey Road,
New Delhi.
PAN : AAAPG6913C. (Respondent)

and 20 others - *as per Annexure-1*

Appellants by : Shri Sanjay Goel, CIT-DR.

Respondents by : Shri Deep Chand Garg, CA, Shri
Deepesh Garg, Advocate, Shri
Pulkit Advani, Advocate, Ms.
Sweta Bansal, CA, Shri Kshitiz
Garg, Advocate, Shri Amol Sinha,
Advocate and Shri V. Raja
Kumar, 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.496/Del/2017 and 20 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 Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra).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

| 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 | 496/Del-2017 | 2009-10 | ACIT, C.Circle-3, New Delhi | Charu Shekhar Gupta | AAAPG6913C | -- |
| 2 | CO 73/Del-2017 | 2009-10 | ACIT, C.Circle-3, New Delhi | Charu Shekhar Gupta | AAAPG6913C | -- |
| 3 | 497/Del-2017 | 2010-11 | ACIT, C.Circle-3, New Delhi | Charu Shekhar Gupta | AAAPG6913C | -- |
| 4 | CO 74/Del-2017 | 2010-11 | ACIT, C.Circle-3, New Delhi | Charu Shekhar Gupta | AAAPG6913C | -- |
| 5 | 498/Del-2017 | 2011-12 | ACIT, C.Circle-3, New Delhi | Charu Shekhar Gupta | AAAPG6913C | -- |
| 6 | CO 75/Del-2017 | 2011-12 | ACIT, C.Circle-3, New Delhi | Charu Shekhar Gupta | AAAPG6913C | -- |
| 7 | 499/Del-2017 | 2012-13 | ACIT, C.Circle-3, New Delhi | Charu Shekhar Gupta | AAAPG6913C | -- |
| 8 | 4825/Del-2019 | 2001-02 | DCIT, CC-4, New Delhi | Anand Prasad Jaiwal | ADRPJ2549M | Shri Deep Chand Garg CA |
| 9 | 4503/Del-2019 | 2012-13 | JCIT(OSD), Noida | Vipin Tyagi | ABAPT9214A | Shri Deepesh Garg, Adv. Mr. Pulkit Advani, Adv. |
| 10 | 6439/Del-2017 | 2011-12 | DCIT, Circle-8(1), New Delhi | Enchanted Wood Club Ltd. | AABCE2487P | -- |
| 11 | 3374/Del-2018 | 2013-14 | ITO(E), Ward-1(3), New Delhi | Drishtee Foundation | AAAAD2313G | -- |
| 12 | 3375/Del-2018 | 2014-15 | ITO(E), Ward1(3), New Delhi | Drishtee Foundation | AAAAD2313G | -- |
| 13 | 3604/Del-2018 | 2013-14 | ITO, Ward-3(4), Hapur | Co-operative Cane Development Union Ltd. | AAAJC0224E | -- |
| 14 | 4248/Del-2018 | 2013-14 | ACIT, Circle-34(1), New Delhi | D.P. Industries | AAAFD4146J | -- |
| 15 | 4395/Del-2018 | 2011-12 | ACIT, Circle-5(2), New Delhi | Carlson Hospitality Marketing (India) Pvt. Ltd. | AABCC5374K | -- |
| 16 | 4535/Del-2018 | 2014-15 | DCIT, Circle-8(1), New Delhi | Educomp Online Supplemental Service Ltd. | AACCE3461E | Ms. Sweta Bansal CA |
| 17 | 4544/Del-2018 | 2009-10 | ITO, Ward-1(3), New Delhi | Dharam Raj | DABPD1386Q | -- |
| 18 | 392/Del-2018 | 2014-15 | ACIT(OSD), Circle-18(1), New Delhi | Nextwave Televentures Pvt. Ltd. | AADCD6390A | Shri Kshitiz Garg, Adv. And Shri Amol Sinha, Adv. |
| 19 | 1672/Del-2018 | 2014-15 | ACIT(E0, Circle-2(1), New Delhi | New Delhi Young Men's Christian Association | AAATN1200H | Shri V. Raja Kumar Adv. |
| 20 | 2068/Del-2018 | 2008-09 | ITO, Ward-52(5), New Delhi | Onkar Nath Pandey | AKJPP2942F | -- |
| 21 | 2265/Del-2018 | 2013-14 | ACIT, CC-26, New Delhi | Metropolitan Buildmart P. Ltd. | AAF6CM6326D | -- |