

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.2499/Del/2018  
Assessment Year : 2012-13

Deputy Commissioner of  
Income Tax,  
Circle-25(1),  
New Delhi.

(Appellant)

Vs. M/s Tecpro Infrastructure  
Pvt.Ltd.,  
106, Plot No.4, Vishwadeep  
Tower, District Centre,  
Janakpuri,  
New Delhi – 110 058.  
PAN : AACCT7826N.

(Respondent)

and 18 others - *as per Annexure-1*

Appellants by : Shri Sanjay Goel, CIT-DR.

Respondents by : Shri P.C. Yadav, Advocate, Dr.  
Ravi Gupta, Advocate, Ms. Manju  
Bala Yadav, Advocate, Shri  
Kshitiz Garg, Advocate and Shri  
Amol Sinha, 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.2499/Del/2018 and 18 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 Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra).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.

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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	2499/DEL/2018	2012-13	DCIT, Circle-25(1), New Delhi	Tecpro Infrastructure P. Ltd.	AACCT7826N	--
2	4049/DEL/2019	2009-10	ACIT, Circle-5(1), New Delhi	Bureau Veritas Consumer Product	AAACM6792J	--
3	2669/DEL/2018	2014-15	ACIT, Circle-61(1), New Delhi	Savita Nagpal	AACPN9059L	--
4	3001/DEL/2018	2014-15	DCIT, CC, Karnal	Shiv Kumar Garg	AAWPG2346K	--
5	2526/DEL/2018	2007-08	DCIT, Circle-1, Meerut	K D Prints Pvt. Ltd.	AAACK7904Q	--
6	2903/DEL/2018	2009-10	DCIT, Circle-1, Faridabad	Lakhani India Ltd.	AAACL3113G	--
7	4212/DEL/2018	2013-14	ACIT, CC-30, New Delhi	Kuber Tobacco Products P. LTd.	AAACK0509K	Shri P.C. Yadav, Adv. And Dr. Ravi Gupta, Adv. And Ms. Manju Bala Yadav
8	4277/DEL/2018	2012-13	ITO, Ward-15(1), New Delhi	La Chem Organics Ltd.	AAACL1964D	--
9	6384/DEL/2018	2010-11	ACIT, CC-8, New Delhi	Krishan Kumar	AAEPK8794P	--
10	6385/DEL/2018	2011-12	ACIT, CC-8, New Delhi	Krishan Kumar	AAEPK8794P	--
11	6386/DEL/2018	2012-13	ACIT, CC-8, New Delhi	Krishan Kumar	AAEPK8794P	--
12	237/Del-2017	2012-13	ACIT, CC-25, New Delhi	Digicall Teleservices P. Ltd.	AABCP9794Q	Shri Kshitiz Garg, Adv. And Shri Amol Sinha, Adv.
13	467/Del-2017	2013-14	ITO(E), Ward-1(3), New Delhi	Data Security Council of India	AACCD9781G	--
14	493/Del-2017	2006-07	ACIT, C.Circle-3, New Delhi	Charu Shekhar Gupta	AAAPG6913C	--
15	CO 70/Del-2017	2006-07	ACIT, C.Circle-3, New Delhi	Charu Shekhar Gupta	AAAPG6913C	--
16	494/Del-2017	2007-08	ACIT, C.Circle-3, New Delhi	Charu Shekhar Gupta	AAAPG6913C	--
17	CO 71/Del-2017	2007-08	ACIT, C.Circle-3, New Delhi	Charu Shekhar Gupta	AAAPG6913C	--
18	495/Del-2017	2008-09	ACIT, C.Circle-3, New Delhi	Charu Shekhar Gupta	AAAPG6913C	--
19	CO 72/Del-2017	2008-09	ACIT, C.Circle-3, New Delhi	Charu Shekhar Gupta	AAAPG6913C	--