

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.4430/Del/2018
Assessment Year : 2013-14

Deputy Commissioner of
Income Tax,
Circle-23(2),
New Delhi.

(Appellant)

Vs. M/s Seaview Developers Ltd.,
1005, Roots Tower, Plot No.7,
District Centre, Laxmi Nagar,
New Delhi – 110 052.
PAN : AAJCS4143C.

(Respondent)

and 19 others - *as per Annexure-1*

Appellants by : Shri Sanjay Goel, CIT-DR.

Respondents by : Shri Anunav Kumar, Advocate,
Shri Lalit Mohan, CA, Shri
Deepesh Garg, Advocate and
Shri Pulkit Advani 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.4430/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 Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra).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.

Copy forwarded to: -

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	4430/Del-2018	2013-14	DCIT, Circle-23(2), New Delhi	Seaview Developers Pvt. Ltd.	AAJCS4143C	--
2	5319/Del-2018	2014-15	ITO, Ward-7(1), New Delhi	Umesh Garg	AAGPG1437P	--
3	6091/Del-2018	2014-15	ACIT, Circle-26(1), New Delhi	Vedanta Ltd.	AACCS7101B	--
4	6545/Del-2018	2013-14	ACIT, Circle-29(1), New Delhi	Umriha Infrastructure Development LLP	AACFU6739L	--
5	6761/Del-2018	2015-16	ACIT(OSD), Noida	Subhash Bhartia (HUF)	AAMHS8709D	--
6	6762/Del-2018	2009-10	ITO, Ward-3(4), Noida	Subhash Chand	AAOPC6134F	--
7	6772/Del-2018	2014-15	ITO, Ward-3(3), Noida	Sanjay Kumar Jain	ABSPJ1313J	--
8	190/Del-2019	2014-15	Addl. CIT Special Range-3, New Delhi	Yoshitaka Kajita	AGTPK9869L	--
9	526/Del-2019	2014-15	DCIT (Intl. Taxation)Circle - 3 (1) (1), New Delhi	Russell Reynolds Associates Inc.	AALFR6258C	--
10	775/Del-2019	2014-15	ACIT Central Circle -26 (2), New Delhi	Vossloh Beekay Casting Ltd.	AAACB4091K	--
11	776/Del-2019	2015-16	ACIT Central Circle -26 (2), New Delhi	Rajesh Kumar	AAHPK9987F	--
12	876/Del-2019	2010-11	ACIT Circle - 21 (2), New Delhi	Rexcin Healthcare P. Ltd.	AACCR6447D	Shri Anunav Kumar Adv
13	1890/Del-2019	2008-09	DCIT, Central Circle - 14, New Delhi	Witness Construction (P) Ltd.	AAECM0199B	Shri Lalit Mohan, CA
14	2286/Del-2019	2013-14	ITO, Ward- 49 (1), New Delhi	Pradeep Kumar Sharma	AWLPK0409J	--
15	2666/Del-2019	2009-10	ITO, Ward-2 (4), Noida	Pradeep Shrivastava	ASXPS8358Q	--
16	3969/Del-2019	2007-08	ACIT, Circle - 26 (1), New Delhi	Vestergaard Frandsen India Pvt. Ltd.	AAACV7479B	--
17	4505/Del-2019	2008-09	JCIT (OSD), Central Circle-1, Noida	Pradeep Tyagi	AHJPT7564J	Shri Deepesh Garg, Adv. Mr. Pulkit Advani, Adv.
18	4506/Del-2019	2009-10	JCIT (OSD), Central Circle, Noida	Pradeep Tyagi	AHJPT7564J	Shri Deepesh Garg, Adv. Mr. Pulkit Advani, Adv.
19	4507/Del-2019	2010-11	DCIT, Central Circle, Noida	Pradeep Tyagi	AHJPT7564J	Shri Deepesh Garg, Adv. Mr. Pulkit Advani, Adv.
20	4508/Del-2019	2011-12	DCIT, Central Circle, Noida	Pradeep Tyagi	AJKPA4939R	Shri Deepesh Garg, Adv. Mr. Pulkit Advani, Adv.