

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.4729/Del/2019
Assessment Year : 2014-15

Income Tax Officer,
Ward-5, Sonapat.

(Appellant)

Vs. Shri Richpal Singh,
S/o Shri Jage Ram,
Village Assawarpur,
P.O. Rai, Sonapat.
PAN : DOQPS4133R.
(Respondent)

and 25 others - *as per Annexure-1*

Appellants by : Shri Sanjay Goel, CIT-DR.

Respondents by : Shri Saurav Rohatgi, CA, Shri
Deepesh Garg, Advocate, Shri
Pulkit Advani, Advocate, Shri
Tarandeep Singh, Advocate, Shri
V. Raja Kumar, Advocate and
Shri Yash Varmani, 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.4729/Del/2019 and 25 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 Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra).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	4729/Del-2019	2014-15	ITO, Ward -5, Sonipat	Richpal Singh	DOQPS4133R	--
2	4730/Del-2019	2014-15	ITO, Ward - 5, Sonipat	Ram Phal	ANSPP3735A	--
3	4732/Del-2019	2014-15	ITO, Ward-5, Sonipat	Rohtash	AWHPR5212J	--
4	1702/Del-2019	2015-16	DCIT Circle - 5 (2), New Delhi	Carlson Hospitality Marketing (India) Pvt. Ltd.	AABCC5374K	--
5	2257/Del-2019	2015-16	ITO, Ward - 61 (1), New Delhi	Ekta Kalra	ARFPK8162K	--
6	3818/Del-2019	2013-14	ACIT, Circle - 7 (1), New Delhi	DLK Design Pvt. Ltd.	AACCD7292C	Shri Saurav Rohatgi CA
7	4499/Del-2019	2012-13	JCIT (OSD), Central Circle-1, Noida	Chanda Ram	BXEPR4414D	Shri Deepesh Garg, Adv. Mr. Pulkit Advani, Adv.
8	4511/Del-2019	2013-14	JCIT (OSD), Central Circle-1, Noida	Dinesh Kumar Tyagi	ADQPT4982M	Shri Deepesh Garg, Adv. Mr. Pulkit Advani, Adv.
9	4683/Del-2019	2009-10	ITO, Ward-59 (3), New Delhi	Dewan Bal Krishan	AAAPK8077H	--
10	4738/Del-2019	2014-15	Addl. CIT Special Range-3, New Delhi	Engineering Projects India Ltd.	AAACE0061C	Shir Tarandeep Singh, Adv.
11	4992/Del/2019	2015-16	ITO, Ward-8 (1), New Delhi	Eclat Lifestyle Pvt. Ltd.	AABCE7793E	--
12	169/Del/2019	2013-14	ACIT, Circle- 30 (1), New Delhi	Continental Foundation Joint Venture	AAAAC0084D	--
13	261/Del/2019	2013-14	DCIT, Circle - 5 (2), New Delhi	Central Warehousing Corporation	AAACC1206D	Shri V. Raja Kumar Adv.
14	262/Del/2019	2014-15	DCIT, Circle 5(2), New Delhi	Central Warehousing Corporation	AAACC1206D	Shri V. Raja Kumar Adv.
15	1024/Del/2019	2013-14	DCIT, Circle 1(1), New Delhi	Diamond Educational & Welfare Society	AAATD0902A	--
16	1203/Del/2019	2015-16	JCIT (OSD), New Delhi	Fortune Infraheight Pvt. Ltd.	AABCF3466B	--
17	1634/Del/2019	2013-14	ACIT, Central Circle - 28, New Delhi	DPAG Infraprojects Pvt. Ltd.	AADC5961B	--
18	2365/Del/2019	2009-10	ITO, Ward - 3 (4), Noida	Shobit Kumar Arora	AAQPA9744H	--
19	2746/Del/2019	2015-16	ACIT (International Taxation) Circle - 3 (1) (2), New Delhi	SMS Mevac UK Ltd	AAMCS7193M	--

20	2747/Del/2019	2013-14	ACIT, International Taxation Circle - 3 (1) (2), New Delhi	Springer Customer Service Centre GMBH	AASCS1092B	Yash Varmani, Adv.
21	3866/Del/2019	2014-15	ACIT Special Range-8, New Delhi	SRL Limited	AAACS2809J	--
22	4286/Del/2019	2013-14	DCIT Central Circle - 13 New Delhi	Sunvision Agencies Pvt. Ltd.	AAMCS6997H	--
23	4625/Del/2019	2012-13	ACIT, Circle - 24 (1), New Delhi	SNC Lavalin Infrastructure Pvt Ltd	AAACS0950L	--
24	4844/Del/2019	2014-15	Addl. CIT Special Range-8, New Delhi	Shri Lal Mahal Ltd	AAECS5326C	--
25	4854/Del/2019	2015-16	ACIT, Circle - 24 (1), New Delhi	South Delhi Vaults & Credits Ltd	AAACS1195H	--
26	4855/Del/2019	2012-13	DCIT, Circle - 24 (2), New Delhi	Sungroup Enterprises Pvt Ltd	AAGCS8628B	--