

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.3527/Del/2017  
Assessment Year : 2012-13

Assistant Commissioner of Income Tax, Circle-16(2), New Delhi.  (Appellant)	Vs.	M/s Mirkana Engineering Pvt.Ltd., A-19, MCIE, Mathura Road, New Delhi – 110 044. PAN : AAACM5513F.  (Respondent)
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and 19 others - *as per Annexure-1*

Appellants by : Shri Sanjay Goel, CIT-DR.

Respondents by : Shri Akshat Jain, FCA and  
Shri Anunav 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.3527/Del/2017 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 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 Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra).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

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	3527/Del/2017	2012-13	ACIT, Circle-16(2), New Delhi	Mirkana Engineering Pvt Ltd	AAACM5513F	--
2	3863/Del/2017	2012-13	ACIT, Circle-18(2), New Delhi	Nogle Technologies Pvt Ltd	AADCN5003G	--
3	3939/Del/2017	2008-09	ACIT, CC-16, New Delhi	Mount Valley Pvt Ltd	AAECM0747P	--
4	4116/Del/2017	2013-14	ITO, Ward-17(1), New Delhi	Morphogenesis Engineering Consultants (P) Ltd	AACCM9571H	--
5	4512/Del/2017	2012-13	Addl.CIT, SR-7, New Delhi	Oriental South Delhi Hotels pvt Ltd	AAACO1473A	--
6	4704/Del/2017	2013-14	ITO(Exemptions), Rohtak	Maharaja Agrasen Education Trust	AAATM7929A	--
7	4548/Del/2017	2011-12	DCIT, Circle-17(2), New Delhi	Nachi Motherson Precision Ltd	AADCN4266B	--
8	4879/Del/2017	2013-14	ACIT, CC-2, New Delhi	M.V.Realtors & Amusement Pvt Ltd	AAHCM9419M	--
9	3908/Del/2017	2010-11	ITO, Ward-25(3), New Delhi	Time Bound Contracts Pvt Ltd	AACCT1772B	Shri Akshat Jain, FCA
10	4246/Del/2017	2013-14	ITO, Ward-4, Rohtak	Sukhdev Prasad	AFHPP4915K	--
11	4295/Del/2017	2006-07	ITO, Ward-35(2), New Delhi	Ram Kandoi	AGFPK5089G	--
12	4397/Del/2017	2010-11	ACIT, CC-3, New Delhi	TH Estates Pvt Ltd	AACCT6570H	--
13	4780/Del/2017	2012-13	ACIT, Circle-27(2), New Delhi	XCITE Communications Pvt Ltd	AAACX0658A	--
14	4805/Del/2017	2014-15	ACIT(E), Circle-2(1), New Delhi	Young Women's Christian Association of India	AAATY0787E	--
15	4890/Del/2017	2011-12	ACIT, CC-2, New Delhi	Surana Buildtech Pvt Ltd	AAPCS0830E	--
16	4894/Del/2017	2011-12	ACIT, CC-2, New Delhi	Team Buildcon Pvt Ltd	AACCT4991L	--
17	5232/Del/2017	2013-14	ITO, Ward-24(2), New Delhi	Sterling Ornaments Pvt Ltd	AAICS9774J	--
18	4346/Del/2017	2009-10	DCIT, CC-1, Faridabad	VAE VKN Industries Pvt Ltd	AAACV3943J	--
19	6267/Del/2017	2014-15	ITO(E), Ward-1(2), New Delhi	Indian National Theatre Trust	AAATI1040E	Shri Anunav Kumar Adv
20	7239/Del/2017	2009-10	DCIT, Circle-11(1), New Delhi	HBA International India Pvt Ltd	AACH2968Q	