

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.7276/Del/2017  
Assessment Year : 2010-11

Assistant Commissioner of Income Tax,  
Central Circle-13,  
New Delhi.  
(Appellant)

Vs. M/s JPM Farms Pvt.Ltd.,  
A-9, Ashok Vihar,  
Phase-1,  
Delhi – 110 052.  
PAN : AAACJ2970R.  
(Respondent)

and 19 others - *as per Annexure-1*

Appellants by : Shri Sanjay Goel, CIT-DR.

Respondents by : Shri Shiv Kumar Arora, CA, Ms.  
Sweta Bansal, CA, Shri Ved Jain,  
Advocate, Ms. Shurbhi Goyal,  
Advocate, Shri Deepesh Garg,  
Advocate and Shri Pulkit Advani,  
Advocates 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.7276/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 Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra).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.

Copy forwarded to: -

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar

<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	7276/Del/2017	2010-11	ACIT, CC-13, New Delhi	JPM Farms Pvt Ltd	AAACJ2970R	--
2	7279/Del/2017	2008-09	ACIT, CC-13, New Delhi	JPM Tools Ltd	AAACJ3128K	--
3	7451/Del/2017	2014-15	ACIT(E), Circle-1(1), New Delhi	Good Earth Foundation	AAATG5663R	--
4	7666/Del/2017	2012-13	ACIT, CC-26, New Delhi	Jayanti Dalmia	AADPD9437D	Shri Shiv Kumar Arora, CA
5	7867/Del/2017	2014-15	DCIT, Circle-1(2), New Delhi	Jatinder Thukral	AAAPT0204F	--
6	5547/Del/2016	2011-12	ACIT, CC-2, New Delhi	Manish Periwal	AFWPP8883K	Ms. Sweta Bansal CA
7	4908/Del/2017	2011-12	DCIT, CC-18, New Delhi	Montage Enterprises P. Ltd	AACCM8173H	--
8	5009/Del/2017	2013-14	ITO, Ward-56(3), New Delhi	Naresh Chand Sharma	AUVPS3551R	--
9	5713/Del/2017	2007-08	ACIT, Circle-52(1), New Delhi	N S Software	AAEFN9135B	--
10	5741/Del/2017	2012-13	ITO, Ward-16(4), New Delhi	Metro Waste Handling P. Ltd	AAECM2436K	--
11	5766/Del/2017	2012-13	Addl.CIT, SR-7, New Delhi	Om Nanotech Pvt Ltd	AACCB4275B	--
12	5916/Del/2017	2011-12	ACIT, Circle-52(1), New Delhi	N S Software	AAEFN9135B	--
13	5923/Del/2017	2013-14	ITO, Ward-1(1), Moradabad	Mohd. Tasleem	ADLPT5652K	--
14	5929/Del/2017	2009-10	ITO, Ward-19(1), New Delhi	Oasis Infrservices Pvt Ltd	AAACR0759E	--
15	6053/Del/2017	2012-13	ITO, Ward-39(3), New Delhi	Neeraj Bajaj	AAEPB2223J	--
16	6959/Del/2017	2014-15	ACIT, Circle-19(1), New Delhi	Offcom System P. Ltd	AAACO0809N	--
17	7503/Del/2017	2010-11	ITO, Ward-1(3), Muzaffarnagar	Manish Kumar	AQZPK8150C	--
18	7588/Del/2017	2013-14	ITO, Ward-1(3), Muzaffarnagar	Mohd. Irshad Allass Irshad	AAPPI3374Q	--
19	7615/Del/2017	2014-15	ACIT, Circle-19(1), New Delhi	Odeon Builders Pvt Ltd	AAACO0155H	Shri Ved Jain Adv and Ms.Shurbhi Goyal
20	7671/Del/2017	2011-12	DCIT, Circle-16(1), New Delhi	M Tech Developers Ltd	AAECM5065E	Mr. Deepesh Garg, Adv. And Mr. Pulkit Advani, Adv.