

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.7768/Del/2017
Assessment Year : 2008-09

Assistant Commissioner of Income Tax,
Circle-17(1),
New Delhi.
(Appellant)

Vs. M/s Modi Industries Ltd.,
Modi Nagar (U.P.).
PAN : AAACM2063Q.
(Respondent)

and 19 others - *as per Annexure-1*

Appellants by : Shri Sanjay Goel, CIT-DR.

Respondents by : Shri Vibhu Gupta, CA, Shri Lalit
Mohan, CA, Shri Ved Jain,
Advocate, Ms. Shurbhi Goyal,
Advocate and Shri Shiv Kumar
Arora, CA 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.7768/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 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 Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra).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

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	7768/Del/2017	2008-09	ACIT, Circle-17(1), New Delhi	Modi Industries Ltd	AAACM2063Q	Mr. Vibhu Gupta CA
2	7783/Del/2017	2012-13	ITO, Ward-18(2), New Delhi	Nifty Technologies Pvt Ltd	AACCN2518B	Shri Lalit Mohan, CA
3	7858/Del/2017	2014-15	ACIT, Circle-57(1), New Delhi	Mohd. Tahir Hussain Saifi	ANNPS9979E	--
4	6061/Del/2017	2013-14	ITO, Ward-1, Panipat	Anil Kumar	APKPA3634D	--
5	6129/Del/2017	2009-10	ITO, Ward-4(3), New Delhi	Best Realtrech India Pvt Ltd	AADCB1848D	--
6	6220/Del/2017	2013-14	DCIT, Circle-3(2), New Delhi	ATNT Ifrastructure Services Pvt Ltd	AAICA5468R	--
7	6222/Del/2017	2014-15	DCIT, Circle-3(2), New Delhi	ASD Infratech Pvt Ltd	AAACO1217G	--
8	6339/Del/2017	2014-15	ITO, Ward-2(1), New Delhi	AJ Power Ltd	AAICA0083C	Shri Ved Jain Adv and Ms.Shurbhi Goyal
9	6526/Del/2017	2014-15	ITO, Ward-1(4), New Delhi	Ahinsa Financial Services (P) Ltd	AAACA6951H	--
10	6538/Del/2017	2008-09	ACIT, CC-26, New Delhi	Anurag Dalmia	AADPD9439P	Shri Shiv Kumar Arora, CA
11	6558/Del/2017	2009-10	ITO, Ward-1, Karnal	Balbir Singh Hanjra	CWQPS7400C	--
12	6620/Del/2017	2011-12	JCIT, SR-1, New Delhi	Brij mohan Labroo	AAAPL8061E	--
13	6783/Del/2017	2014-15	ITO(E), Ward-1(1), New Delhi	Association of Corporations & Apex Societies of Handlooms (ACASH)	AAATA0822C	--
14	7147/Del/2017	2009-10	ITO, Ward-1(2), New Delhi	Balraj Singh	BDBPS0010H	--
15	7242/Del/2017	2013-14	ITO, Ward-4(3), New Delhi	Beehive Technologies Pvt Ltd	AABCP9792J	--
16	5775/Del/2017	2009-10	ACIT(E), Circle-1(1), New Delhi	Balaji Medical & Diagnostic Research Centre	AAABB0018M	--
17	6136/Del/2017	2010-11	ACIT, Circle-74(1), New Delhi	Department of School Education & Literacy	DELE03737G	--
18	6335/Del/2017	2014-15	ACIT, CC-18, New Delhi	Flex International Pvt Ltd	AAACF0250E	--
19	6438/Del/2017	2010-11	DCIT, Circle-8(1), New Delhi	Enchanted Wood Club Ltd.	AABCE2487P	--
20	6642/Del/2017	2014-15	ACIT, Circle-1(2)(2)(IT), New Delhi	DHV BV Indian Branch Office	AADFD9348K	--