

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.6785/Del/2017
Assessment Year : 2011-12

Income Tax Officer(E),
Ward-1(3),
New Delhi.

(Appellant)

Vs. M/s Drishtee Foundation,
8th Floor, Knowledge Boulevard,
Plot No.A-8A,
Sector-62,
Noida – 201 301.
PAN : AAAAD2313G.

(Respondent)

and 19 others - *as per Annexure-1*

Appellants by : Shri Sanjay Goel, CIT-DR.

Respondents by : Shri Ved Jain, Advocate, Ms.
Shurbhi Goyal, Advocate, Ms.
Shruti Khimta, AR and Shri V.
Raja 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.6785/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 Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra).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.

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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	6785/Del/2017	2011-12	ITO(E), Ward-1(3), New Delhi	Drishtee Foundation	AAAAD2313G	--
2	6786/Del/2017	2012-13	ITO(E), Ward-1(3), New Delhi	Drishtee Foundation	AAAAD2313G	--
3	6974/Del/2017	2013-14	DCIT, Circle-7(1), New Delhi	Dans Energy Consulting P. Ltd	AACCD4669D	--
4	7310/Del/2017	2013-14	ACIT, Circle-1(2)(2)(IT), New Delhi	DM Advisors Inc.	AAFCD0362C	--
5	7743/Del/2017	2013-14	ACIT, Circle-9(2), New Delhi	Foremost Estates Pvt Ltd	AAACF3494Q	--
6	7744/Del/2017	2012-13	ACIT, Circle-9(2), New Delhi	Foremost Estates Pvt Ltd	AAACF3494Q	--
7	7827/Del/2017	2012-13	ITO, Ward-6(1), New Delhi	Chrismatic Developers Pvt Ltd	AAACC1183F	--
8	3691/Del/2017	2006-07	ACIT, CC-17, New Delhi	Dynasty Construction Pvt Ltd	AAACD9800C	--
9	3940/Del/2017	2008-09	ACIT, CC-16, New Delhi	Dugman Engineers Pvt Ltd	AAACD0430E	--
10	4149/Del/2017	2013-14	ACIT, Circle-61(1), New Delhi	Consultants Soil Engineering	AA AFC3686Q	--
11	4281/Del/2017	2007-08	ITO, Ward-6(1), New Delhi	Chand Quality Consultants Pvt Ltd	AACCC5013A	--
12	4283/Del/2017	2012-13	ITO, Ward-6(3), New Delhi	Country Home Pvt Ltd	AADCC0817D	--
13	5442/Del/2017	2013-13	ITO, Ward-49(3), New Delhi	Charanjit Singh Sarna	ABFPS9427D	Shri Ved Jain, Adv and Ms.Shurbhi Goyal
14	5571/Del/2017	2007-08	DCIT, CC-1, Faridabad	EPICU Agro P. Ltd	AABCE3815H	--
15	5589/Del/2017	2002-03	DCIT, Circle-1(1)(1), IT, New Delhi	Convergys Customer Management Group Inc.	AACCC8989M	Ms. Shruti Khimta, AR
16	5642/Del/2017	2012-13	DCIT, Circle-1(1)(2), IT, New Delhi	British Airways PLC (India Branch)	AABCB7987R	--
17	5647/Del/2017	2011-12	ACIT, Circle-5(2), New Delhi	Central Warehousing Corp.	AAACC1206D	Shri V. Raja Kumar Adv.
18	5670/Del/2017	2014-15	ITO, Khatauli, Muzaffarnagar	Cane Development Council	AAALC0278L	--
19	3589/Del/2017	2010-11	ACIT, CC-8, New Delhi	Sohan Singh Dhingra (HUF)	AA AHS2838C	--
20	3590/Del/2017	2011-12	ACIT, CC-8, New Delhi	Sohan Singh Dhingra (HUF)	AA AHS2838C	--