

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.4415/Del/2019
Assessment Year : 2011-12

Income Tax Officer,
Ward-38(3),
New Delhi.

(Appellant)

Vs. Shri Raghbir Singh Guleria,
439, Pocket C-8, Sector-8,
Rohini,
Delhi – 110 085.
PAN : AAGPG3560R.

(Respondent)

and 19 others - *as per Annexure-1*

Appellants by : Shri Sanjay Goel, CIT-DR.

Respondents by : Shri Lalit Mohan, CA, Shri
Deepesh Garg, Advocate, Shri
Pulkit Advani, Advocate, Shri P.K.
Mishra, CA and Shri Akshat Jain,
FCA 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.4415/Del/2019 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 Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra).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	4415/Del/2019	2011-12	ITO, Ward-38(3), New Delhi	Raghubir Singh Guleria	AAGPG3560R	--
2	3587/Del/2017	2008-09	ACIT, CC-8, New Delhi	Sohan Singh Dhingra (HUF)	AAHS2838C	--
3	3581/Del/2017	2012-13	ITO, Ward-24(1), New Delhi	Smartspace Infrastrucutre Pvt Ltd	AAJCS2713E	--
4	5/Del/2018	2014-15	CIT (E), Lucknow	Saharanpur Development Authority	AAALS0359L	--
5	9/Del/2018	2013-14	ITO, Ward-3(2), Bulandshahr	Sahkari Ganna Vikas Samiti	AAHTS8347R	--
6	75/Del/2018	2009-10	ACIT(OSD), Ward-3(4), Noida	Subhash Chand	AAOPC6134F	--
7	501/Del/2018	2014-15	ACIT, Circle-61(1), New Delhi	Susham Dhawan	AAKPD2819E	--
8	679/Del/2018	2008-09	ITO, Ward-23(4), New Delhi	Siva Electronics India Pvt Ltd	AABCS5444E	Shri Lalit Mohan, CA
9	4501/Del/2019	2008-09	JCIT(OSD), CC-1, Noida	Vipin Tyagi	AJKPA4939R	Mr. Deepesh Garg, Adv. And Mr. Pulkit Advani, Adv.
10	953/Del/2018	2011-12	ACIT, CC-1, New Delhi	Kamlesh Gupta	ABCPG9838M	Shri P.K. Mishra, CA
11	954/Del/2018	2012-13	ACIT, CC-1, New Delhi	Kamlesh Gupta	ABCPG9838M	Shri P.K. Mishra, CA
12	955/Del/2018	2013-14	ACIT, CC-1, New Delhi	Kamlesh Gupta	ABCPG9838M	Shri P.K. Mishra, CA
13	956/Del/2018	2014-15	ACIT, CC-1, New Delhi	Kamlesh Gupta	ABCPG9838M	Shri P.K. Mishra, CA
14	4502/Del/2019	2009-10	JCIT(OSD), CC-1, Noida	Vipin Tyagi	ABAPT9214A	Shri Deepesh Garg, Adv. Mr. Pulkit Advani, Adv.
15	62/Del/2018	2009-10	ITO, Ward-1(3), Noida	Dharampal Singh Yadav	AEKPY9390K	--
16	4990/Del/2019	2010-11	DCIT, CC-07, New Delhi	Varun Beverages (Intl) Ltd.	AAACG7763M	Shri Akshat Jain, FCA
17	778/Del/2018	2012-13	ACIT, CC-13, New Delhi	Consortium Vyapar Ltd	AABCC0369C	--
18	4072/Del/2019	2013-14	DCIT, Circle-38(1), New Delhi	Arogya International	AABFA0347H	--
19	854/Del/2018	2006-07	ITO, Ward-6(2), New Delhi	Citizen Ispat Pvt Ltd	AACCC3013C	--
20	1377/Del/2018	2014-15	DCIT, Circle-1, Muzaffarnagar	Chakradhar Chemicals Pvt Ltd	AAACC9047Q	--