

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.1428/Del/2018
Assessment Year : 2013-14

Assistant Commissioner of Income Tax, Circle-1(1), Gurgaon.	Vs.	Shri Dhiraj Sapra, Prop. M/s Snaan, SCO-56, 2 nd Floor, Sector-29, Gurgaon – 122 002. PAN : AIWPS3410N.
(Appellant)		(Respondent)

and 19 others - *as per Annexure-1*

Appellants by : Shri Sanjay Goel, CIT-DR.

Respondents by : Shri Anil Jain, Advocate, Shri Shiv
Kumar Arora, CA, Dr. Rakesh
Gupta, Advocate, Shri V. Raja
Kumar, Advocate, Shri P.C.
Yadav, Advocate, Dr. Ravi Gupta,
Advocate and Ms. Manju Bala
Yadav, 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.1428/Del/2018 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 Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra).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 circular 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

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	1428/Del/2018	2013-14	ACIT, Circle-1(1), Gurgaon	Dhiraj Sapra	AIWPS3410N	--
2	3166/Del/2018	2014-15	ACIT, Circle-3, Noida	Sarju Piyari Srivastava	AFCPS4238M	--
3	3315/Del/2018	2006-07	DCIT, CC-32, New Delhi	Shalimar Town Planners Pvt Ltd	AABCS5851R	--
4	3321/Del/2018	1998-99	Pr.CIT, Muzaffarnagar	Shivji Palace Hotel & Club Pvt Ltd	AACCS6882R	Shri Anil Jain, Adv.
5	3322/Del/2018	1999-2000	Pr.CIT, Muzaffarnagar	Shivji Palace Hotel & Club Pvt Ltd	AACCS6882R	Shri Anil Jain, Adv.
6	3323/Del/2018	2000-01	Pr.CIT, Muzaffarnagar	Shivji Palace Hotel & Club Pvt Ltd	AACCS6882R	Shri Anil Jain, Adv.
7	3324/Del/2018	2001-02	Pr.CIT, Muzaffarnagar	Shivji Palace Hotel & Club Pvt Ltd	AACCS6882R	Shri Anil Jain, Adv.
8	3325/Del/2018	2002-03	Pr.CIT, Muzaffarnagar	Shivji Palace Hotel & Club Pvt Ltd	AACCS6882R	Shri Anil Jain, Adv.
9	3366/Del/2018	2013-14	ACIT, Circle-39(1), New Delhi	Tanya Mahajan	BALPM4652A	--
10	3237/Del/2018	2012-13	ITO, Ward-27(1), New Delhi	United Leasing & Industries ltd	AAACU0323M	--
11	4496/Del/2019	2013-14	JCIT(OSD), CC-1, Noida	Anil Mittal	AJKPA4939R	Shri Shiv Kumar Arora, CA
12	3599/Del/2018	2009-10	DCIT, CC-15, New Delhi	Sumati Garg	AQYPG6765E	--
13	4188/Del/2019	2014-15	ITO, Ward-2, Sonapat	Jogi Ram	AIPPR0517C	--
14	3063/Del/2018	2009-10	ACIT, CC-20, New Delhi	Kaajal Aijaz Ilmi	AABPI4222R	Dr. Rakesh Gupta, Adv.
15	3064/Del/2018	2010-11	ACIT, CC-20, New Delhi	Kaajal Aijaz Ilmi	AABPI4222R	Dr. Rakesh Gupta, Adv.
16	3267/Del/2018	2009-10	DCIT, CC-28, New Delhi	Klaxon Trading (P) Ltd	AAACK3487E	Shri V. Raja Kumar Adv.
17	3939/Del/2018	2013-14	Addl.CIT, SR-5, New Delhi	Kare Partners Group P. Ltd	AAKCA2081L	--
18	4184/Del/2018	2012-13	DCIT, CC-1, Gurgaon	Kansar Projects P. Ltd	AADCK2358K	--
19	4211/Del/2018	2011-12	ACIT, CC-30, New Delhi	Kuber Products Pvt Ltd	AABCK6519J	Shri P.C. Yadav, Adv. And Dr. Ravi Gupta, Adv. And Ms. Manju Bala Yadav
20	4758/Del/2019	2010-11	ITO, Ward-17(2), New Delhi	Motiram Pharmaceuticals P.Ltd.	AAFPM8609R	