

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.4220/Del/2018
Assessment Year : 2011-12

Assistant Commissioner of Income Tax, Central Circle-30, New Delhi.	Vs.	M/s Kuber Khaini Pvt.Ltd., 32-K, Siraspur, Godown No.6, G.T. Karnal Road, Siraspur, Delhi – 110 042. PAN : AABCK0469M.
(Appellant)		(Respondent)

and 19 others - *as per Annexure-1*

Appellants by : Shri Sanjay Goel, CIT-DR.

Respondents by : Shri P.C. Yadav, Advocate, Dr.
Ravi Gupta, Advocate, Ms. Manju
Bala Yadav, Advocate, Dr.
Rakesh Gupta, Advocate and Shri
Parteek Gupta, 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.4220/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 Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra).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

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	4220/Del/2018	2011-12	ACIT, CC-30, New Delhi	Kuber Khaini Pvt Ltd	AABCK0469M	Shri P.C. Yadav, Adv. And Dr. Ravi Gupta, Adv. And Ms. Manju Bala Yadav
2	4636/Del/2018	2009-10	ITO, Ward-3(5), Noida	Kunti Devi L/H of Tijiya	AJYPD4603M	--
3	3526/Del/2018	2013-14	DCIT, Circle-11(1), New Delhi	Hero Global Design Ltd	AABCH0102L	--
4	3616/Del/2018	2012-13	ACIT, Circle-11(2), New Delhi	Hike Messenger Ltd	AAECB5938M	--
5	CO-156/Del/2018	2012-13	ACIT, Circle-11(2), New Delhi	Hike Messenger Ltd.	AAECB5938M	--
6	3740/Del/2018	2011-12	DCIT, Circle-1, Faridabad	Indian Armour Systems P. Ltd	AABCI5575Q	Dr. Rakesh Gupta, Adv.
7	3800/Del/2018	2011-12	ITO(E), Ward-1(4), New Delhi	Jai Narayan Bajrang Lal Todi Trust	AAATJ7620F	Shri Parteek Gupta, CA
8	3997/Del/2018	2013-14	ITO, Ward-1(5), Gurgaon	Ghasi Ram	BDCPR1511H	--
9	3998/Del/2018	2014-15	ITO, Ward-1(5), Gurgaon	Ghasi Ram	BDCPR1511H	--
10	4029/Del/2018	2014-15	ITO, Ward-11(4), New Delhi	Haveus Solutions PVT LTD	AACCH3739G	--
11	4126/Del/2018	2014-15	DCIT, CC-8, New Delhi	Jai Mata Di Landscapers P. Ltd	AACJ4265F	--
12	4227/Del/2018	2010-11	ITO, Ward-22(2), New Delhi	Inderjot Singh	AIFPS4773D	--
13	4338/Del/2018	2014-15	ITO, Ward-29(3), New Delhi	Gurmeet Singh Grover	AAGPG0889B	--
14	3610/Del/2018	2014-15	DCIT, CC-32, New Delhi	Sadhna Media Pvt Ltd	AAHCS4532K	--
15	3611/Del/2018	2013-14	ITO, Ward-32(2), New Delhi	Sumeet Johar	AAGPJ0916Q	--
16	3649/Del/2018	2008-09	DCIT, Circle-36(1), New Delhi	Sunland Alloys	AAXFS1913K	--
17	CO-145/Del/2018	2008-09	DCIT, Circle-36(1), New Delhi	Sunland Alloys	AAXFS1913K	--
18	3914/Del/2018	2007-08	ITO, Ward-49(4), New Delhi	Late Suman Bhatia through L/H Ramesh Chander Bhatia	AAHPB4770F	--
19	4016/Del/2018	2009-10	ACIT, CC-26, New Delhi	Star Educational Books Distributor Pvt Ltd	AAMCS3470R	--
20	4216/Del/2018	2011-12	ACIT, CC-30, New Delhi	Sanjivani Industries Pvt Ltd	AAFCS8669H	--