

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.3205/Del/2018
Assessment Year : 2010-11

Income Tax Officer,
Ward-76(1),
New Delhi.

(Appellant)

Vs. M/s Noida Software Technology
Park Limited,
Scindia Villa,
Sarojini Nagar, Ring Road,
New Delhi – 110 023.
PAN : AABCN0137F.

(Respondent)

and 19 others - *as per Annexure-1*

Appellants by : Shri Sanjay Goel, CIT-DR.

Respondents by : Shri Akshat Jain, FCA, Shri Ved
Jain, Advocate, Ms. Shurbhi
Goyal, Advocate, Shri Ashvini
Kumar Advocate and Shri Amol
Sinha, 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.3205/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 Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra).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 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	3205/Del/2018	2010-11	ITO, Ward-76(1), New Delhi	Noida Software Technology Park Ltd	AABCN0137F	--
2	3206/Del/2018	2011-12	ITO, Ward-76(1), New Delhi	Noida Software Technology Park Ltd	AABCN0137F	--
3	3207/Del/2018	2012-13	ITO, Ward-76(1), New Delhi	Noida Software Technology Park Ltd	AABCN0137F	--
4	4169/Del/2019	2011-12	DCIT, CC-7, New Delhi	Aditya Sharma	BALPS1589J	--
5	3466/Del/2018	2014-15	ITO, Ward-2(3), Noida	Naina Goel	AHTPF1013B	--
6	5062/Del/2019	2005-06	DCIT, Circle-1(1)(2), IT, New Delhi	Bently Nevada LLC	AADC8118J	--
7	4465/Del/2019	2013-14	DCIT, CC-II, Noida	M.G. Metalloy Pvt.Ltd.	AAGCM5789D	--
8	3729/Del/2018	2014-15	JCIT(OSD), Circle-16(2), New Delhi	Narinder Bajaj	AEAPB0307H	--
9	4172/Del/2019	2010-11	DCIT, CC-7, New Delhi	Style Solutions Pvt.Ltd.	AAGCS5899C	--
10	3938/Del/2018	2009-10	ITO, Ward-2(2), Noida	Munish Mishra	AINPM0961D	--
11	3988/Del/2018	2009-10	DCIT, CC-15, New Delhi	Nagar Dairy Pvt Ltd	AABCN7304C	Shri Akshat Jain, FCA
12	4209/Del/2018	2012-13	ITO, Ward-2(2), Noida	Mool Chand Gupta	ABKPG6628B	--
13	4234/Del/2018	2014-15	ITO, Ward-18(3), New Delhi	Niyogi Offset P. Ltd	AAACN0474C	--
14	4392/Del/2018	2013-14	ITO, Ward-16(3), New Delhi	Megatech Media Ltd	AADCB4298D	--
15	4587/Del/2018	2010-11	ITO, Ward-2(3), Noida	Nasruddin	BAWPN0962G	--
16	4610/Del/2018	2010-11	DCIT, Circle-2, Noida	Naresh Narad	ACBPN1531A	--
17	3234/Del/2018	2008-09	JCIT, Range-78, New Delhi	Yamaha Motor India Sales Pvt Ltd	AAACY2505K	Shri Ved Jain Adv and Ms.Shurbhi Goyal
18	3299/Del/2018	2012-13	ACIT, Circle-26(2), New Delhi	VMC Technologies Pvt Ltd	AAECM8650K	--
19	3320/Del/2018	2005-06	ACIT, CC-30, New Delhi	Rangoli Buildtech Pvt Ltd	AACCR8695P	Shri Ashvini Kumar Adv.and Amol Sinha Adv
20	4759/Del/2019	2015-16	ITO, Ward-17(4), New Delhi	National High Power Test Laboratory Pvt.Ltd.	AADCN0782A	--