

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: 'E' NEW DELHI**

**BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER  
AND  
SHRI O.P. KANT, ACCOUNTANT MEMBER**

Sl. No.	ITA/IT(SS)A/CO No.	AY/Block Priod	Appellant	Respondent	Assessee By
1.	6987/Del//2018	2014-15	DCIT, Central Circle-1, Gurgaon	Harpal Singh Chawla, New Delhi. PAN : ADEPC2466P	Ms. Tejasi Jain, CA
2.	6988/Del/2018	2015-16	DCIT, Central Circle-1, Gurgaon	Harpal Singh Chawla, New Delhi. PAN : ADEPC2466P	Ms. Tejasi Jain, CA
3.	6989/Del/2018	2016-17	DCIT, Central Circle-1, Gurgaon	Harpal Singh Chawla, New Delhi. PAN : ADEPC2466P	Ms. Tejasi Jain, CA
4.	7028/Del/2018	2009-10	ACIT, Central Circle-20, New Delhi	Gautam Gulati, New Delhi. PAN : AHMPG7446H	None
5.	929/Del/2018	2009-10	ACIT, Central Circle-30, New Delhi	Kuber House Pvt. Ltd., New Delhi. PAN : AACCK1434H	Sh. P.C. Yadav, Adv. & Ms. Manju Bala, Adv.
6.	5734/Del/2018	2013-14	ACIT, Central Circle-II, Gurgaon	Krishan Kant Kohli, New Delhi. PAN : AALPK4611N	Sh. Deepash Garg, Adv.
7.	CO No. 198/Del/2018 (ITA No. 5734/Del/2018)	2013-14	Krishan Kant Kohli, New Delhi. PAN : AALPK4611N	ACIT, Central Circle-II, Gurgaon	Sh. Deepash Garg, Adv.
8.	6166/Del/2018	2013-14	ACIT, Central	Kuber Grains	Shri P.C. Yadav,

			Circle-30, New Delhi	& Spices P. Ltd., New Delhi. PAN : AABCK0599G	Adv. & Ms. Manju Bala, Adv.
9.	6387/Del/2018	2013-14	ACIT, Central Circle-8, New Delhi	Krishan Kumar, New Delhi. PAN : AAEPK8794P	None
10.	6777/Del/2018	2015-16	ACIT, Circle 32(1), New Delhi	Kiran Kohli Dheeraj Kohli, New Delhi. PAN : AAHFK0244R	None
11.	7062/Del/2018	2013-14	ACIT, Central Circle-16, New Delhi	Lalman Yadav, Gurgaon PAN : AAZPY5305R	None
12.	7181/Del/2018	2008-09	ITO, Ward 28(4), New Delhi	Late Smt. Kamlesh Jaggi New Delhi. PAN : AAOPJ4092R	None
13.	4286/Del/2018	2013-14	DCIT, Circle 25(1), New Delhi	Talbros Automotive Components P. Ltd. New Delhi. PAN : AAACT0265F	None
14.	5811/Del/2018	2014-15	ITO, Ward-23(4), New Delhi	SJB Clearing Agency P. Ltd. Mumbai. PAN : AANCS6827M	None
15.	5837/Del/2018	2009-10	ITO, Ward 24(4), New Delhi	Slick Auto Accessories P. Ltd. Delhi. PAN : AAGCS8139K	None
16.	6411/Del/2018	2011-12	DCIT, Central Circle-1, Noida	Tarun Kumar Sahni Noida.	None

				PAN : AAGPS7750P	
17.	6534/Del/2018	2013-14	ITO, Ward-22(4), New Delhi	Swet Chem Anti Biotics P. Ltd. New Delhi. PAN : AAACS2265E	None
18.	6549/Del/2018	2010-11	ITO, Ward-3(5), Noida	Tanvir Adil Noida. PAN : AHYPA8241N	None
19.	6898/Del/2018	2015-16	DCIT, Circle-25(2), New Delhi	Triangle Builders and Promoters P. Ltd. New Delhi. PAN : AABCT8562E	None
20.	6944/Del/2018	2014-15	ACIT, Circle-3(2), New Delhi	Autotech Ancillaries P. Ltd. New Delhi. PAN : AABCS7933A	None
21.	7076/Del/2018	2010-11	ITO, Ward-2(4), Faridabad	Suman Lakhani Faridabad. PAN : AAGPL7933R	None
22.	7141/Del/2018	2012-13	DCIT, Central Circle-4, New Delhi	Sunstar Builders Pvt. Ltd. Delhi. PAN : AAICS5794C	Sh. Lalit Mohan, CA
23.	7152/Del/2018	2010-11	DCIT, Central Circle-II, Noida	Tirupati Medicare P. Ltd. New Delhi. PAN : AACCT2945A	None
24.	429/Del/2018	2013-14	DCIT, Circle-12(1), New Delhi	Imtiara Consultants P. Ltd.	None

				New Delhi. PAN : AAACI4052K	
25.	572/Del/2018	2013-14	ACIT, Circle- 11(2), New Delhi	Hydel Construction P. Ltd. New Delhi. PAN : AAACH3012Q	None
26.	573/Del/2018	2014-15	DCIT, Circle- 11(1), New Delhi	Hema Engineering Industries Ltd. New Delhi. PAN : AAACH0118F	None
27.	722/Del/2018	2014-15	ACIT, Circle- 10(2), New Delhi	Green Infra BTV Ltd. New Delhi. PAN : AADCT0420H	None
28.	1653/Del/2018	2014-15	ITO(E), Ward- 1(2), New Delhi	I.S.M.A. Research & Development Centre, New Delhi. PAN : AAATI2918P	None
29.	1686/Del/2018	2013-14	ACIT(E), Circle- 1(1), New Delhi	Indian Medical Association New Delhi. PAN : AAATI2893R	Sh. Ashish Goyal, CA
30.	1689/Del/2018	2014-15	ACIT(E), Circle1(1), New Delhi	J D Tytler School Society New Delhi. PAN : AAATJ0755F	None
31.	2307/Del/2018	2014-15	DCIT, Circle- 12(1), New Delhi	India Chemical Council New Delhi. PAN : AAACI0359P	None
32.	2438/Del/2018	2015-16	ITO(Exemption), Faridabad	IILM Foundation Academy	Sh. Punit Chang, CA &

				Gurgaon. PAN : AACCI0734J	Ms. Ritika Garg, CA
33.	2446/Del/2018	2013-14	DCIT, Central Circle-19, New Delhi	Juneja Marketing P. Ltd. New Delhi. PAN : AAACJ3070C	None
34.	2456/Del/2018	2014-15	ITO(E), New Delhi	Indian Ports Association New Delhi. PAN : AAATI0349A	None
35.	2463/Del/2018	2012-13	DCIT, Circle- 10(1), New Delhi	Grip Construction P. Ltd. New Delhi. PAN : AABCG7737N	None
36.	2875/Del/2018	2012-13	ITO(E), Faridabad	JSD Educational Society Faridabad. PAN : AAATJ8888K	Sh. K.C. Singhal, Adv.
37.	CO No. 113/Del/2018 (ITA No. 2875/D/2018)	2012-13	JSD Educational Society, Faridabad PAN : AAATJ8888K	ITO(E), Faridabad	Sh. K.C. Singhal, Adv.
38.	3000/Del/2018	2014-15	DCIT, Central Circle, Karnal	Jai Bhagwan Garg, New Delhi. PAN : AAWPG2345L	None
39.	4612/Del/2018	2009-10	ITO, Ward-1(5), Noida	Jatinder Singh Paul, Pune PAN : BNTPP8997G	None
40.	4811/Del/2018	2013-14	ITO, Ward 2(2), Gurgaon	Jai Bhagwan S/o Kartar Singh Gurgaon.	None

				PAN : AKKPJ0938Q	
41.	704/Del/2018	2012-13	ACIT, Circle-50(1), New Delhi	M M Creations, New Delhi. PAN : AAEFM9802A	None
42.	709/Del/2018	2012-13	DCIT, Central Circle-1, Gurgaon	Om Prakash Katyul New Delhi. PAN : AAIPK9403D	None
43.	814/Del/2018	2013-14	ACIT, Central Circle-15, New Delhi	Maksad Buildwell P. Ltd. New Delhi. PAN : AAF6CM6871K	Sh. Lalit Mohan, CA
44.	CO No. 91/Del/2018 (ITA No. 814/D/2018)	2013-14	Maksad Buildwell P. Ltd., New Delhi. PAN : AAF6CM6871K	ACIT, Central Circle-15, New Delhi	Sh. Lalit Mohan, CA
45.	4615/Del/2018	2010-11	ITO, Ward-1(5), Noida	Jagresh G B Nagar. PAN : ASBPJ4953E	None
46.	17/Del/2018	2007-08	DCIT, Central Circle-28, New Delhi	Calx Marketing P. Ltd. New Delhi. PAN : AACCC7659J	None
47.	96/Del/2018	2012-13	ITO, Ward-5(3), New Delhi	Canvas Developers P. Ltd. Delhi. PAN : AADCC4708P	None
48.	259/Del/2018	2014-15	ACIT, Circle-6(1), New Delhi	Charan Paduka Ind. (P) Ltd. New Delhi. PAN : AABCC5193J	None
49.	450/Del/2018	2009-10	ITO, Ward-3(1), Bulandshahr	Dambar Singh, Bulandshahr.	None

				PAN : GYCPS9388M	
50.	483/Del/2018	2014-15	ITO, Ward-3(1), Bulandshahr	Cane Development Council Anoopshahr, Bulandshahr. PAN : AABAC0483B	None
51.	1694/Del/2018	2014-15	ITO(E), Ward- 1(3), New Delhi	Consultancy Development Centre, New Delhi. PAN : AAATC4020A	None
52.	1696/Del/2018	2013-14	ITO(E), Ward- 1(3), New Delhi	Chadha Education Society, Delhi. PAN : AAATC2999N	None
53.	2113/Del/2018	2013-14	DCIT, Circle- 36(1), New Delhi	D J Surfactants, Delhi. PAN : AACFD8331K	None
54.	2136/Del/2018	2014-15	ITO(E), Ward- 1(3), New Delhi	Data Security Council of India Noida. PAN : AACCD9781G	None
55.	2274/Del/2018	2012-13	ACIT, Central Circle-15, New Delhi	Focus Buildwell P. Ltd. New Delhi. PAN : AABCF2227J	None
56.	2458/Del/2018	2014-15	DCIT(E), Circle- 1(1), New Delhi	Centre for the Study of Developing Society, New Delhi. PAN :	None

				AAATC5038N	
57.	2459/Del/2018	2013-14	DCIT(E), Circle-1(1), New Delhi	Centre for the Study of Developing Society, New Delhi. PAN : AAATC5038N	None
58.	2589/Del/2018	2008-09	DCIT, Central Circle, Noida	Eminent Infra Developers P. Ltd. New Delhi. PAN : AABCE3103E	None
59.	2590/Del/2018	2010-11	DCIT, Central Circle, Noida	Eminent Infra Developers P. Ltd. New Delhi. PAN : AABCE3103E	None
60.	2980/Del/2018	2011-12	ACIT, Circle-74(1), New Delhi	Delhi Transco Ltd. New Delhi. PAN : AABCD6342A	Sh. Ashish Goel, CA & Nischay Kantoor, CA
61.	1433/Del/2017	2013-14	DCIT, Circle-1(2), I.P. Estate, New Delhi	ADI BPO Services Ltd. New Delhi. PAN : AAFCA7116B	Sh. Deepesh Garg, Adv. & Sh. Madhav Kapoor, Adv.
62.	1443/Del/2017	2012-13	DCIT, Circle-II, Moradabad	Ashok Kumar Jain Moradabad PAN : ACTPJ8887D	Sh. Deepesh Garg, Adv. & Sh. Madhav Kapoor, Adv.
63.	1444/Del/2017	2012-13	DCIT, Circle-II, Moradabad	Ashok Kumar Jain Moradabad PAN : ACTPJ8887D	Sh. Deepesh Garg, Adv. & Sh. Madhav Kapoor, Adv.
64.	3385/Del/2018	2012-13	DCIT, Circle-62(1), New Delhi	Amiteshwar Singh New Delhi. PAN : AADPC8357P	None

65.	4624/Del/2018	2010-11	ITO, Ward-1(1), Noida	Anil Kumar G.B. Nagar PAN : BIBPK4234L	None
66.	4961/Del/2017	2013-14	ITO, Ward-1(1), New Delhi	M/s ACB India Power Ltd. New Delhi. PAN : AAICA7305D	None
67.	6976/Del/2018	2010-11	DCIT, Central Circle-1, Gurgaon	Aman Sharma New Delhi. PAN : AAQPS9820C	Ms. Tejasvi Jain, CA
68.	6978/Del/2018	2012-13	DCIT, Central Circle-1, Gurgaon	Aman Sharma New Delhi. PAN : AAQPS9820C	Ms. Tejasvi Jain, CA
69.	7037/Del/2018	2001-02	ITO, Ward-1(2), Meerut	Birla Aircon Meerut PAN : AACFB3156E	None
70.	7069/Del/2018	2011-12	ACIT, Central Circle-6, New Delhi	Anil Aggarwal Ghaziabad. PAN : ACYPA3690E	None
71.	7111/Del/2018	2011-12	DCIT, Central Circle-1, Noida	Affe Technologies P. Ltd. Delhi. PAN : AAGCA2288R	None
72.	7502/Del/2018	2015-16	ACIT, Circle-3(2), New Delhi	Auro Sugar P. Ltd. New Delhi. PAN : AAACN0192K	Sh. Ashish Goel, CA & Sh. Nischay Kantoor, CA
73.	4758/Del/2018	2013-14	ITO, Ward-19(4), New Delhi	Piccadily Impex Ltd. Delhi. PAN : AAACP0244J	None
74.	6658/Del/2018	2015-16	ACIT, Circle-2, Noida	Prateek Kumar, Noida PAN : ALEPK5321M	None

75.	7136/Del/2018	2015-16	ACIT, Circle-20(1), New Delhi	Prestige Wines & Spirits P. Ltd. New Delhi. PAN : AABCT7463J	None
76.	7548/Del/2018	2015-16	ACIT, Circle-21(2), New Delhi	Ruchi Malls Pvt. Ltd. New Delhi. PAN : AADCR1749P	None
77.	7624/Del/2018	2009-10	ACIT, Circle-28(1), New Delhi	Ravi Shankaran New Delhi. PAN : AMMPS0658L	None
78.	7633/Del/2018	2007-08	ITO, Ward-19(2), New Delhi	PUG Stock Brokers Pvt. Ltd. New Delhi PAN : AAACE0588L	None
79.	7810/Del/2018	2008-09	ACIT, Circle-54(1), New Delhi	Virat Bhatia New Delhi PAN : AAHPB5855H	Sh. Sanjeev Kapoor, CA
80.	7867/Del/2018	2014-15	ITO, Ward-40(3), New Delhi	Ram Pal Rathi Delhi. PAN : ACSPR1744G	None
81.	7952/Del/2018	2015-16	ACIT, Circle-21(2), New Delhi	Reyna Infracon Pvt. Ltd. New Delhi PAN: AAFCR9884H	None
82.	8139/Del/2018	2013-14	DCIT, Circle-21(1), New Delhi	Recliners India Pvt. Ltd. New Delhi PAN: AABCR6505R	None
83.	5791/Del/2018	2010-11	DCIT, Central Circle-1, Noida	MDS Catering Pvt. Ltd. New Delhi PAN: AAACM8727H	None

<b>Revenue by</b>	<b>Shri S.L. Anuragi, Sr. DR</b>
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<b>Date of Hearing</b>	<b>23.08.2019</b>
<b>Date of Pronouncement</b>	<b>28.08.2019</b>

**ORDER**

**PER SHRI BHAVNESH SAINI, J.M.**

We have heard the Ld. D.R. and Learned Counsels for the Assesseees who have appeared at the time of hearing of these appeals. Notice was given to the parties through notice board of the Tribunal as well as by providing list of the cases to the Tax Bar Association.

2. Admittedly, the tax effect in the Departmental Appeals are less than Rs.50 lakhs. Vide Circular No.3/2018 Dated 11<sup>th</sup>July, 2018 issued by CBDT under section 268A of the I.T. Act, it has been directed that the Department shall not file appeal before the Tribunal in case where the tax effect does not exceed the monetary limit of Rs.20 lakhs. It is also directed that this instruction will apply retrospectively to pending appeals and appeals to be filed henceforth in the Tribunal. Pending appeals below the specified tax limit may be withdrawn/not pressed by the Department. The

CBDT Vide Circular No.17/2019 Dated 08.08.2019 amended the earlier Circular No.3/2018 (supra) whereby it has been directed that monetary limit for filing the Departmental appeal in Income Tax Cases may be enhanced further through this amendment in para-3 of the Circular mentioned above and accordingly, the monetary limit for filing the appeal before the Appellate Tribunal have been enhanced to Rs.50 lakhs. Since Circular No.17/2019 Dated 08.08.2019 have been issued to amend its earlier Circular No.3/2018 (supra), therefore, all the conditions of earlier Circular No.3/2018 shall apply accordingly.

3. The Ld. D.R. in view of the above Board's Circulars did not press the Departmental Appeals. The cases of the Department would not fall in the exceptions provided in the above Board Circulars. In the result, the Departmental appeals are not maintainable as the appeals are filed against the Board instructions referred to above and therefore, the appeals of the Department are liable to be dismissed.

4. Learned Counsel for the Assessee appearing in Cross Objection No.113/2018 seeks permission to withdraw the cross objection. In the other cross objection Nos.198/2018 and

91/2018, no independent relief has been claimed by assessee. These are filed merely in support of the Order of the Ld. CIT(A). In view of these circumstances, the cross objections are dismissed as not pressed as well as not maintainable in the present form.

5. In the result, all the appeals of the Department are dismissed and cross objections of the assessee are also dismissed.

Order pronounced in the open court.

Sd/-

Sd/-

**(O.P. KANT)**  
**ACCOUNTANT MEMBER**

**(BHAVNESH SAINI)**  
**JUDICIAL MEMBER**

Dated: 28.08.2019

\*Kavita Arora

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

TRUE COPY

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	28.08.2019
Date on which the typed draft is placed before the dictating Member	28.08.2019
Date on which the typed draft is placed before the Other Member	28.08.2019
Date on which the approved draft comes to the Sr. PS/PS	28.08.2019
Date on which the fair order is placed before the Dictating Member for pronouncement	28.08.2019
Date on which the fair order comes back to the Sr. PS/PS	28.08.2019
Date on which the final order is uploaded on the website of ITAT	28.08.2019
Date on which the file goes to the Bench Clerk	28.08.2019
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	