

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.3458/Del/2018
Assessment Year : 2007-08

Income Tax Officer,
Ward-19(2),
New Delhi.

(Appellant)

Vs. M/s PUG Stock Brokers Pvt.Ltd.,
803-804, Arunachal Building,
19, Barakhamba Road,
New Delhi – 110 001.
PAN : AAACE0588L.

(Respondent)

and 19 others - *as per Annexure-1*

Appellants by : Shri Sanjay Goel, CIT-DR.

Respondents by : Shri Manu K. Giri, Advocate and
others 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.3458/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 Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra).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

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	3458/Del/2018	2007-08	ITO, Ward-19(2), New Delhi	PUG Stock Brokers Pvt Ltd	AAACE0588L	--
2	4458/Del/2019	2009-10	DCIT, CC-II, Noida	Apple Metal Industries Pvt.Ltd.	AAACD7670E	--
3	4284/Del/2019	2014-15	DCIT, CC-13, New Delhi	Skyline Metal & Alloys Pvt.Ltd.	AAKCS7094K	--
4	3867/Del/2018	2013-14	ITO, Ward-21(2), New Delhi	Redson Agriscience Pvt Ltd	AAECR2543Q	--
5	3859/Del/2018	2010-11	ITO, Ward-3(3), Saharanpur	Ravi Phuja	AEKPK3275R	--
6	4323/Del/2018	2013-14	ITO, Ward-41(3), New Delhi	Yashi Dhingra	AAEPD2694M	Shri Manu K. Giri, Adv.
7	4339/Del/2018	2014-15	ITO, Ward-26(1), New Delhi	V GO Motor Pvt ltd	AAECV4135E	--
8	4584/Del/2018	2010-11	ITO, Ward-2(3), Noida	Narendra Kumar	CQXPK6069G	--
9	4625/Del/2018	2009-10	ITO, Ward-2(4), Noida	Pradeep Mohan Agarwal	AAEPA2475K	--
10	4627/Del/2018	2010-11	ITO, Ward-2(4), Noida	Pramod Yadav	APUPP7160F	--
11	4629/Del/2018	2010-11	ITO, Ward-2(4), Noida	Pooja Agarwal	ADTPA8604L	--
12	4633/Del/2018	2010-11	ITO, Ward-2(5), Noida	Vivek Agarwal	ADTPA8613R	--
13	4634/Del/2018	2009-10	ITO, Ward-3(1), Noida	Raghuraj Singh	CQEPR6551B	--
14	4639/Del/2018	2010-11	ITO, Ward-3(4), Noida	Veerpal	BEDPP5428K	--
15	4704/Del/2018	2008-09	ITO, Ward-20(1), New Delhi	Prahlad Suppliers P. Ltd	AADCP5371M	--
16	3990/Del/2017	2008-09	ITO, Ward-30(1), New Delhi	Amber Mehra	AFZPM4171J	--
17	4053/Del/2017	2010-11	ACIT, CC-30, New Delhi	Ankit Nivesh&Mng.Pvt.Ltd	AACCA2546A	--
18	4274/Del/2017	2012-13	ITO, Ward-5(2), New Delhi	BSA Finvest Pvt. Ltd	AABCB7958G	--
19	4514/Del/2017	2012-13	ITO, Ward-47(5), New Delhi	Amar Nath Gupta& Sons(HUF)	AAAHA3320H	--
20	4675/Del/2017	2012-13	ITO, Ward-50(3), New Delhi	Abhishek Gupta	AGKPG7078A	--