

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.4048/Del/2019  
Assessment Year : 2014-15

Joint Commissioner of  
Income Tax (OSD),  
Circle-27(2),  
New Delhi.

(Appellant)

Vs. M/s Xchanging Technology  
Services India Pvt.Ltd.,  
Rectangle-1, D-4, District  
Centre, Saket,  
New Delhi – 110 019.  
PAN : AABCR5609L.

(Respondent)

and 19 others - *as per Annexure-1*

Appellants by : Shri Sanjay Goel, CIT-DR.

Respondents by : Ms. Gargi Sethee, Advocate, Shri  
Lalit Mohan, CA, Shri P.K. Mishra,  
CA, Dr. Rakesh Gupta, Advocate  
and Shri Shaurav Rohatgi, 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.4048/Del/2019 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 8<sup>th</sup> August, 2019.

2. The CBDT, vide Circular dated 8<sup>th</sup> 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 20<sup>th</sup> August, 2019 has clarified that the revised monetary limits specified in Circular dated 8<sup>th</sup> 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 20<sup>th</sup> 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 Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra).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 23<sup>rd</sup> 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

| <b>IN THE INCOME TAX APPELLATE TRIBUNAL,<br/>DELHI BENCHES, NEW DELHI</b> |                              |                    |                                    |   |            |                                   |
|---|------------------------------|--------------------|------------------------------------|---|------------|-----------------------------------|
| <b>Sl. No.</b>  | <b>ITA/IT(SS) A No./C.O.</b> | <b>Asstt. Year</b> | <b>Name of Appellant</b>           | <b>Name of Respondent</b>   | <b>PAN</b> | <b>Name of AR- (Shri/Kum/Smt)</b> |
| 1   | 4048/Del/2019                | 2014-15            | JCIT(OSD), Circle-27(2), New Delhi | Xchanging Technology Services India Pvt.Ltd.                              | AABCR5609L | Ms. Gargi Sethee, Adv.            |
| 2   | 4888/Del/2017                | 2012-13            | ACIT, CC-2, New Delhi              | Appu Ghar Holdings Pvt. Ltd.  | AAECA7643L | --                                |
| 3   | 4752/Del/2017                | 2005-06            | DCIT, Circle-10(1), New Delhi      | Gee Ispat P. Ltd.   | AACCG0954G | Shri Lalit Mohan, CA              |
| 4   | 4865/Del/2017                | 2010-11            | ACIT, CC-1, New Delhi              | German Homeopathic Distributors Pvt. Ltd.                                 | AAACG1013G | Shri P.K. Mishra, CA              |
| 5   | 4866/Del/2017                | 2011-12            | ACIT, CC-1, New Delhi              | German Homeopathic Distributors Pvt. Ltd.                                 | AAACG1013G | Shri P.K. Mishra, CA              |
| 6   | 4867/Del/2017                | 2012-13            | ACIT, CC-1, New Delhi              | German Homeopathic Distributors Pvt. Ltd.                                 | AAACG1013G | Shri P.K. Mishra, CA              |
| 7   | 4868/Del/2017                | 2013-14            | ACIT, CC-1, New Delhi              | German Homeopathic Distributors Pvt. Ltd.                                 | AAACG1013G | Shri P.K. Mishra, CA              |
| 8   | 4878/Del/2017                | 2013-14            | ACIT, CC-2, New Delhi              | G.V. Buildcon & Amusement P. Ltd.   | AAECG7320C | --                                |
| 9   | 4892/Del/2017                | 2011-12            | ACIT, CC-2, New Delhi              | Harsh Petroleum P. Ltd.   | AAACH2849B | --                                |
| 10  | 4893/Del/2017                | 2012-13            | ACIT, CC-2, New Delhi              | Harsh Petroleum P. Ltd.   | AAACH2849B | --                                |
| 11  | 3491/Del/2017                | 2012-13            | ITO, Ward-39(4), New Delh          | Rohit Prasad  | AHYPR5184K | --                                |
| 12  | 3672/Del/2017                | 2013-14            | DCIT, CC-1, Faridabad              | R.K. Mittal   | AAAPM6215B | Shri Lalit Mohan, CA              |
| 13  | 3772/Del/2017                | 2013-14            | ITO, Ward-20(2), New Delhi         | Pushpanjali Finsolutions Ltd.   | AAFPC2583B | Dr. Rakesh Gupta, Adv.            |
| 14  | 3942/Del/2017                | 2008-09            | ACIT, CC-16, New Delhi             | Progressive Buildtech Pvt. Ltd.   | AADCP4096R | --                                |
| 15  | 3991/Del/2017                | 2010-11            | ACIT, Circle-28(1), New Delhi      | Rano Singh  | AOCPS6836E | --                                |
| 16  | 4021/Del/2017                | 2010-11            | ITO, Ward-21(1), New Delhi         | Ranjilal Constructions Pvt. Ltd.  | AACCR0292G | --                                |
| 17  | 4899/Del/2019                | 2013-14            | ITO, Ward-52(4), New Delhi         | Bombay Press LLP  | AAPFB0403R | Shri Shaurav Rohatgi CA           |
| 18  | 4181/Del/2017                | 2007-08            | ACIT, CC-13, New Delhi             | Pride Residency Pvt. Ltd.(in the case of SPN Milk Products Inds. P. Ltd.) | AAGCP0358K | --                                |
| 19  | 4207/Del/2017                | 2010-11            | ITO, Ward-2, Bhiwani               | Rekha Rani  | BHFPR0121J | --                                |
| 20  | 4544/Del/2017                | 2010-11            | ACIT, Circle-19(2), New Delhi      | Peak Infratech P. Ltd.  | AAFPC1740E | --                                |