

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.6900/Del/2017
Assessment Year : 2011-12

Deputy Commissioner of
Income Tax,
Circle-2(1), Gurgaon.

(Appellant)

Vs. M/s Kalzip India Pvt.Ltd.,
310, Vipul Agora,
Near Sahara Mall,
M.G. Road,
Gurgaon – 122 002.
PAN : AACCA4241L.
(Respondent)

and 19 others - *as per Annexure-1*

Appellants by : Shri Sanjay Goel, CIT-DR.

Respondents by : None.

Date of hearing : 23.08.2019

Date of pronouncement : 23.08.2019

ORDER

The captioned appeal in ITA No.6900/Del/2017 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 Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra).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	6900/Del/2017	2011-12	DCIT, Circle 2(1), Gurgaon	Kalzip India Pvt.Ltd.	AACCA4241L	--
2	7042/Del/2017	2013-14	ITO, Ward 2(3), Gurgaon	KEC ASIAKOM UB JV	AABAK1083F	--
3	7125/Del/2017	2013-14	ACIT, Circle, Karnal, Karnal	Liberty Shoes Ltd.	AAACL3146K	--
4	7277/Del/2017	2010-11	ACIT, Central Circle, 13, New Delhi	Janasis Infotech Pvt. Ltd.	AABCJ5445N	--
5	6530/Del/2017	2014-15	DCIT, Central Circle, 25, New Delhi	Sonia Goel	AOBPG5638R	--
6	6551/Del/2017	2008-09	ACIT, Central Circle, 26, New Delhi	Sanjay Dalmia	AADPD9438N	--
7	6552/Del/2017	2009-10	ACIT, Central Circle, 26, New Delhi	Sanjay Dalmia	AADPD9438N	--
8	6554/Del/2017	2011-12	ACIT, Central Circle, 26, New Delhi	Sanjay Dalmia	AADPD9438N	--
9	6553/Del/2017	2010-11	ACIT, Central Circle, 26, New Delhi	Sanjay Dalmia	AADPD9438N	--
10	6645/Del/2017	2013-14	ACIT, Circle 49(1), New Delhi	Surinder Katyal	ALSPK2609N	--
11	6993/Del/2017	2014-15	DCIT, Circle 22(1), New Delhi	Samtel Avionics Ltd.	AACCR3527Q	--
12	7070/Del/2017	2014-15	DCIT, Circle 4(1), Gurgaon	Uniquet Infa Ventures Pvt. Ltd.	AABUC2595C	--
13	4498/Del/2019	2008-09	JCIT (OSD), Central Circle, 1 Noida	Chanda Ram, Faridabad	BXEPR4414D	--
14	7809/Del/2017	2014-15	DCIT, Exemption, Circle Ghaziabad	Sri Shivdan Singh Shiksha Sansthan	AADTS5727R	--
15	7873/Del/2017	2008-09	DCIT, Circle 22(1), New Delhi	Saffron Business Solution Pvt. Ltd.	AAALCS3798K	--
16	5154/Del/2017	2013-14	ACIT, Circle 20(2), New Delhi	Quattro Mortgage Solutions Pvt. Ltd.	AAACQ1451E	--
17	4285/Del/2019	2015-16	DCIT, Central Circle, 13, New Delhi	Skyline Metal & Alloys Pvt. Ltd.	AAKCS7094K	--
18	5341/Del/2017	2012-13	ACIT, Circle 27(1), New Delhi	Uptodate Plastics & Packagings Pvt. Ltd.	AAACU0213C	--
19	5467/Del/2017	2013-14	DCIT, Circle 24(2), New Delhi	Sterling anagement & Security Services P.Ltd.	AAJCS0787R	--
20	5631/Del/2017	2014-15	ITO, (TDS), Gurgaon	The Gurgaon Co-operative Bank Ltd.	AAALT0271A	--