

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.5725/Del/2017  
Assessment Year : 2013-14

Assistant Commissioner of Income Tax (E), Circle-2(1), New Delhi.  (Appellant)	Vs.	M/s Sanskriti Education Society, K-1/149 Basement, Chitaranjan Park, New Delhi – 110 019. PAN : AACTS9946B.  (Respondent)
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and 19 others - *as per Annexure-1*

Appellants by : Shri Sanjay Goel, CIT-DR.  
Respondents by : Shri Deepesh Garg, Advocate  
and Shri Pulkit Advani, 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.5725/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 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 Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra).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.

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1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar

<b>IN THE INCOME TAX APPELLATE TRIBUNAL, 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	5725/Del/2017	2013-14	ACIT (E), Circle 2(1), New Delhi	Sanskriti Educational Society	AACTS9946B	--
2	5771/Del/2017	2014-15	ACIT, Circle 23(1), New Delhi	Shinkwang Electronics (India) Pvt. Ltd.	AAJCS5552M	--
3	5773/Del/2017	2012-13	ITO, Ward 37(1), New Delhi	Tirupati Trading	AAEFT3136C	--
4	5862/Del/2017	2014-15	ACIT, Circle 43(1), New Delhi	Sanjeev Kumar	AANPK4445L	--
5	6040/Del/2017	2012-13	ITO, Ward 41(5), New Delhi	S.T.Enterprises	AARFS3368N	--
6	6041/Del/2017	2013-14	ITO, Ward 41(5), New Delhi	S.T.Enterprises	AARFS3368N	--
7	6076/Del/2017	2012-13	ITO, Ward 37(1), New Delhi	Surender Kumar	AJUPK7323H	--
8	6119/Del/2017	2013-14	ACIT, Circle 2, Ghaziabad	Supreme Ceramics Ltd	AACCS6095C	Shri Deepesh Garg, Adv. Mr. Pulkit Advani, Adv.
9	6252/Del/2017	2014-15	DCIT, Circle 22(1), New Delhi	Sainov Spirits Pvt. Ltd.	AALCS8633F	--
10	4841/Del/2017	2010-11	DCIT, Central Circle-II, Faridabad	Anchor Alloys Pvt. Ltd.	AAACA1485A	--
11	4964/Del/2017	2007-08	ITO, Ward 2(2), New Delhi	Alert Exim P.Ltd.	AAFCA7427H	--
12	4965/Del/2017	2008-09	ITO, Ward 2(2), New Delhi	Alert Exim P. Ltd.	AAFCA7427H	--
13	5316/Del/2017	2014-15	DCIT, Circle I, Muzaffarnagar	Archana Bansal	AAQPB5677E	--
14	5475/Del/2017	2013-14	DCIT, Circle 2(1), New Delhi	Aimil Pharmaceuticals (India) Pvt. Ltd.	AAACA6166G	--
15	5483/Del/2017	2012-13	ITO, Ward 5(1), New Delhi	BIPS Systems Limited	AAACB0262A	--
16	5516/Del/2017	2014-15	ITO, Ward 40(3), New Delhi	Arun Singhal	ARDPS6869F	--
17	5719/Del/2017	2013-14	DCIT Circle 2(1), New Delhi	All Check Deals India Pvt. Ltd.	AAHCA2143G	--
18	5971/Del/2017	2014-15	ITO Ward 1(3), New Delhi	Accure Labs p. Ltd.	AAECA9631J	--
19	561/Del/2018	2008-09	ITO, Ward 21(1), New Delhi	Ramayana Polymers Pvt.Ltd.	AADCR4147D	--
20	568/Del/2018	2008-09	ITO, Ward 19(2), New Delhi	PJ Apparels P. Ltd.	AAECP2978F	--