

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.551/Del/2018
Assessment Year : 2009-10

Income Tax Officer,
Ward-21(4),
New Delhi.

(Appellant)

Vs. M/s Rukmini Polytubes Pvt.Ltd.,
X-55/102, Loha Mandi,
Naraina,
Delhi – 110 028.
PAN : AACCR8167Q.

(Respondent)

and 19 others - *as per Annexure-1*

Appellants by : Shri Sanjay Goel, CIT-DR.

Respondents by : Shri V. Raja Kumar, Advocate,
Shri Ved Jain, Advocate, Ms.
Shurbhi Goyal, Advocate, Shri
Lalit Mohan, CA and Shri
Manoneet Dalal, 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.551/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 Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra).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

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	551/Del/2018	2009-10	ITO, Ward 21(4), New Delhi	Rukmini Polytubes Pvt. Ltd.	AACCR8167Q	--
2	921/Del/2018	2008-09	ACIT, Central Circle 26, New Delhi	Parag Dalmia	AAAPD3725B	--
3	1419/Del/2018	2014-15	ACIT, Central Circle 27, New Delhi	Ultimate Flexipack Ltd.	AAACU6565D	--
4	933/Del/2018	2013-14	DCIT, Central Circle, 28, New Delhi	Rajesh Dua	AAHPD5056G	Shri V. Raja Kumar Adv.
5	1018/Del/2018	2011-12	ADDL CIT Spl Range 7, New Delhi	Pawan Hans Ltd.	AAACP1561A	Shri Ved Jain Adv and Ms.Shurbhi Goyal
6	1018/Del/2018	2008-09	ITO, Ward 58(2), New Delhi	Parvinder Bhatia	ALVPB3714G	--
7	677/Del/2018	2006-07	ITO, Ward 23(4), New Delhi	Siva Electronica India Pvt. Ltd.	AABCS5444E	Shri Lalit Mohan, CA
8	678/Del/2018	2007-08	ITO, Ward 23(4), New Delhi	Siva Electronica India Pvt. Ltd.	AABCS5444E	Shri Lalit Mohan, CA
9	697/Del/2018	2012-13	DCIT, Central Circle 28, New Delhi	Ultimate Flexipack Ltd.	AAACU6565D	--
10	840/Del/2018	2008-09	ACIT Circle 24(1), New Delhi	SMP Seruties Ltd.	AABCS2487B	--
11	968/Del/2018	2014-15	ACIT Circle 3(1)(2), Intl Taxtn, New Delhi	Sarens Bestuur NV	AATCS2550B	--
12	1013/Del/2018	2014-15	ITO, Ward 3(5), Hapur	Salauddin Saifi	BEIPS3427N	--
13	5050/Del-2019	2012-13	ITO, Ward 65(3), New Delhi	Meenakshi Singh (L/H of Major General (Ratd.) Rajeshwar Singh)	ADLPS4300F	--
14	4914/Del/2017	2010-11	DCIT, Circle-3, Gurgaon	Regus Gurgaon Metropolitan Business Centre P. Ltd.	AADCR7347H	Shri Manoneet Dalal Adv.
15	4915/Del/2017	2011-12	DCIT, Circle-3, Gurgaon	Regus Gurgaon Metropolitan Business Centre P. Ltd.	AADCR7347H	Shri Manoneet Dalal Adv.
16	5149/Del/2017	2013-14	ITO, Ward-47(1), New Delhi	Purshottam Das Singhal	AADPD9998H	--
17	5153/Del/2017	2012-13	DCIT, Circle 20(1), New Delhi	Puri Oil Mills Ltd.	AAACP3653M	--
18	5173/Del/2017	2012-13	ITO, Ward 21(4), New Delhi	Roopa Constructions P.Ltd.	AAACR4770R	--
19	5242/Del/2017	2007-08	ACIT, Circle 2(1)(2), International Taxation, Delhi	Renu Jain	ACQPJ2485G	--
20	5258/Del/2017	2013-14	ITO, Exemption	Paramount Public School Education Society	AABAP1789K	--