

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.5616/Del/2017  
Assessment Year : 2014-15

Assistant Commissioner of Income Tax,  
Central Circle-07,  
New Delhi.  
(Appellant)

Vs. Shri Vikram Dhirani,  
D-1039, New Friends Colony,  
New Delhi.  
PAN : AHTPD6528L.  
(Respondent)

and 19 others - *as per Annexure-1*

Appellants by : Shri Sanjay Goel, CIT-DR.

Respondents by : Shri Ved Jain, Advocate, Ms.  
Shurbhi Goyal, Advocate, Shri  
P.C. Yadav, Advocate, Ms. Gargi  
Sethee, Advocate and Shri V.  
Raja Kumar, 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.5616/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 Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra).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.

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	5616/Del/2017	2014-15	ACIT, Central Circle-7, New Delhi	Vikram Dhirani	AHTPD6528L	Shri Ved Jain Adv and Ms.Shurbhi Goyal and P.C. Yadav, Adv.
2	5640/Del/2017	2013-14	ITO, Ward 58(4), New Delhi	Puneet Sawhney	ANSPS2540J	--
3	5646/Del/2017	2013-14	ITO, Ward 19(3), New Delhi	Pasupati Nath Resorts (P) Ltd	AAECP0732D	--
4	7133/Del/2017	2013-14	ACIT, Circle 19(2), New Delhi	PNR Systems (P) Ltd.	AADCP1266B	--
5	7131/Del/2017	2013-14	ACIT, Circle 19(2), New Delhi	Pearl Global Industries Ltd.	AAACM0175F	--
6	6777/Del/2017	2014-15	ACIT(E), Circle 2(1), New Delhi	Young Womens Christian Association of Delhi	AAATY0027H	Ms. Gargi Sethee, Adv.
7	5962/Del/2017	2006-07	ACIT, Circle 27(1), New Delhi	Unlimate Fashion Maker Pvt. Ltd.	AACCU2099N	--
8	5961/Del/2017	2006-07	ACIT, Circle 27(1), New Delhi	Ultimate Fashion Maker Pvt. Ltd.	AACCU2099N	--
9	5767/Del/2017	2008-09	ITO, Ward 21(1), New Delhi	Rampro Consultants Pvt. Ltd.	AADCR1527M	--
10	5765/Del/2017	2013-14	Addl. CIT, Special Range-7, N.D.	PNB Housing Finance Ltd.	AAACP3682N	Shri V. Raja Kumar Adv.
11	5756/Del/2017	2014-15	ITO, Ward 30(1), New Delhi	Paclean Ventures	AAIFP8912G	--
12	5755/Del/2017	2013-14	ITO, Ward 30(1), New Delhi	Paclean Ventures	AAIFP8912G	--
13	6230/Del/2017	2010-11	ACIT, Central Circle - 18, New Delhi	Victory Dewllings Pvt. Ltd.	AACCV2862N	Shri Ved Jain Adv and Ms.Shurbhi Goyal
14	4898/Del/2019	2009-10	ACIT Circle - 26 (2) New Delhi	Shiv Bhargava	AEFPB9655K	--
15	6463/Del/2017	2014-15	ITO, Ward - 19 (3), New Delhi	Pasupati Nath Resorts (P) Ltd.	AAECP0732D	--
16	6226/Del/2017	2010-11	ACIT Central Circle - 18, New Delhi	Victory Structure Pvt. Ltd.	AACCV4180D	Shri Ved Jain Adv and Ms.Shurbhi Goyal
17	6228/Del/2017	2010-11	ACIT, Central Circle-18, New Delhi	Victory Accomodations Pvt. Ltd.	AACCV3923C	Shri Ved Jain Adv and Ms.Shurbhi Goyal
18	6232/Del/2017	2010-11	ACIT, Central Circle-18, New Delhi	Victory Township Pvt. Ltd.	AACCV3922D	Shri Ved Jain Adv and Ms.Shurbhi Goyal
19	6603/Del/2017	2006-07	ACIT, Central Circle-26, New Delhi	Parag Dalmia	AAAPD3725B	--
20	7071/Del/2017	2014-15	ACIT, Circle-59(1), New Delhi	Renu Makin	AARPM1849G	--