

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.4674/Del/2017
Assessment Year : 2008-09

Income Tax Officer,
Ward-50(3),
New Delhi.

(Appellant)

Vs. Smt. Poonam Gupta,
478, Double Storey,
New Rajinder Nagar,
New Delhi – 110 060.
PAN : AAHPG6613Q.

(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 V.
Mohan Chaurasia, Advocate, Shri
Anunav Kumar, Advocate, Shri
Hardeep Singh, CA, Shri Sarvesh
Kumar Srivastava, AR and Shri
Shiv Kumar Arora, 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.4674/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 Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra).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.

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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	4674/Del/2017	2008-09	ITO, Ward-50(3), New Delhi	Poonam Gupta	AAHPG6613Q	--
2	5005/Del/2017	2013-14	ACIT, Circle 50(1), New Delhi	Jagdish & Co. (HUF)	AABHJ6961Q	--
3	5203/Del/2017	2013-14	ACIT, Circle 47(1), New Delhi	Gurcharan Singh Bhatia	AHNPB4697E	Shri Ved Jain Adv and Ms.Shurbhi Goyal
4	5526/Del/2017	2013-14	DCIT, Circle 11(2), New Delhi	Himalayan Green Energy P. Ltd.	AABCH6806P	--
5	5672/Del/2017	2014-15	ITO, Muzaffarnagar	Ganna Vikas Parishad	AAAJG1367Q	--
6	5759/Del/2017	2014-15	ACIT, Circle 59(1), New Delhi	Gopal Consumer World	AAHFV6205B	--
7	5828/Del/2017	2012-13	DCIT, Circle 11(2), New Delhi	Hindustan Vacuum Glass Pvt. Ltd.	AAACH0068G	--
8	5850/Del/2017	2011-12	DCIT, Exemption, Circle Ghaziabad	Ideal Institute Of Technology Society	AAATI3380F	--
9	5699/Del/2017	2012-13	ITO, Ward 3(5), Saharanpur	Hariraj Kumar	AMAPK3582H	Shri V. Mohan Chaurasia Adv.
10	6191/Del/2017	2008-09	ACIT, Central Circle 18, New Delhi	Jagat Overseas	AAAFJ8256F	--
11	6265/Del/2017	2013-14	ITO, Exemption Ward 1(2), New Delhi	Indian national Theatre Trust	AAATI1040E	Shri Anunav Kumar Adv
12	6634/Del/2017	2010-11	ACIT, Central Circle 13, New Delhi	Jay Nikki Industries Ltd.	AACCJ0667R	--
13	6636/Del/2017	2008-09	ACIT, Central Circle 13, New Delhi	JNS Instruments Ltd.	AAACJ7034Q	--
14	6770/Del/2017	2013-14	ACIT, (E), Circle 1(1), New Delhi	Green Field Public Society	AAATG1296L	--
15	7182/Del/2017	2014-15	ITO, Ward 10(2), New Delhi	Godavari Shilpkala Hospitality Pvt. Ltd.	AADCG0213B	--
16	4859/Del/2017	2014-15	ACIT, Central Circle 1, New Delhi	Sahara Housing Investment Corp. Ltd.	AAJCS4101J	Shri Hardeep Singh, CA and Shri Sarvesh Kumar Srivastava, A.R.
17	6545/Del/2017	2008-09	ACIT, Central Circle, 26, New Delhi	Jayanti Dalmia	AADPD9437D	Shri Shiv Kumar Arora, CA
18	6546/Del/2017	2009-10	ACIT, Central Circle, 26, New Delhi	Jayanti Dalmia	AADPD9437D	Shri Shiv Kumar Arora, CA
19	6547/Del/2017	2010-11	ACIT, Central Circle, 26, New Delhi	Jayanti Dalmia	AADPD9437D	Shri Shiv Kumar Arora, CA
20	6548/Del/2017	2011-12	ACIT, Central Circle, 26, New Delhi	Jayanti Dalmia	AADPD9437D	Shri Shiv Kumar Arora, CA