

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.7107/Del/2017  
Assessment Year : 2014-15

Assistant Commissioner of Income Tax, Circle-20(1), New Delhi.	Vs.	M/s Prominent Hotels Limited, 37, Shaheed Bhagat Singh Marg, Connaught Place, New Delhi – 110 002. PAN : AAACP6883H.
(Appellant)		(Respondent)

and 19 others - *as per Annexure-1*

Appellants by : Shri Sanjay Goel, CIT-DR.

Respondents by : Shri Sanjeev Agarwal, CA, Shri  
Lalit Mohan, CA, Shri Ved Jain,  
Advocate and Ms. Shurbhi Goyal,  
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.7107/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 Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra).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

<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	7107/Del/2017	2014-15	ACIT, Circle-20(1), New Delhi	Prominent Hotels Ltd.	AAACP6883H	--
2	7175/Del/2017	2013-14	ITO, Ward- 20 (1), New Delhi	Pooja Finlease Ltd.	AAACP1261D	--
3	7209/Del/2017	2013-14	DCIT, Circle - 3 (1)(1), New Delhi	Vipon Wadhwa	ACGPW7914F	--
4	7536/Del/2017	2013-14	ACIT, Circle -19 (2), New Delhi	PPAP Automotive Ltd.	AAQACP5144P	Shri Sanjeev Agarwal, CA
5	7627/Del/2017	2014-15	ACIT, Central Circle 27, New Delhi	Utech Developers Ltd.	AAACU8713H	--
6	703/Del/2018	2012-13	ACIT, Circle - 50(1), New Delhi	Sanjay Bahl	ACDPB8197N	--
7	4173/Del/2019	2011-12	DCIT, Central Circle-7, New Delhi	Style Solutions Pvt. Ltd.	AAGCS5899C	--
8	4170/Del/2019	2008-09	DCIT, Central Circle -7, New Delhi	Style Solutions Pvt. Ltd.	AAGCS5899C	--
9	819/Del/2018	2009-10	ACIT, Central Circle-15, New Delhi	Utility Developers Pvt. Ltd.	AAACU8672K	Shri Lalit Mohan, CA
10	4500/Del/2019	2013-14	JCIT(OSD)Central Circle-1, Noida	Chanda Ram	AJKPA4939R	--
11	835/Del/2018	2012-12	ITO, Ward-51 (5), New Delhi	Shilpy Jain	AGUPJ5078R	--
12	1237/Del/2018	2008-09	ITO, Ward-2(3), Faridabad	Saroj Devi Mohta	AHAPM8776A	--
13	4347/Del/2019	2015-16	DCIT, Circle - 16 (2), NEW3 Delhi	Electrical Steel Processing	AAICM7934J	--
14	227/Del/2018	2014-15	ITO(E), Ward 2(3), New Delhi	Wrestling Federation of India	AAATW0613M	--
15	4288/Del-2019	2015-16	DCIT, Circle 13, New Delhi	Sunvision Agencies Pvt. Ltd.	AANCS6997H	--
16	661/Del-2018	2014-15	ACIT, Circle 20(2), New Delhi	Rcube Projects Pvt. Ltd.	AAMCS2353K	--
17	821/Del-2018	2015-16	ACIT, Central Circle 16, New Delhi	Kamlesh Kumar Rathi	AFFPR5799K	Shri ved Jain Adv and Ms.Shurbhi Goyal
18	913/Del-2018	2014-15	ITO (E), Ward 2(3), New Delhi	Vinod Nandlal Memorial Charitable Trust (Regd.)	AAATV1667L	--
19	920/Del-2018	2007-08	ACIT, Central Circle 26, New Delhi	Parag Dalmia	AAAPD3725B	--
20	922/Del-2018	2009-10	ACIT, Central Circle-26, New Delhi	Parag Dalmia	AAAPD3725B	--