

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.923/Del/2018
Assessment Year : 2010-11

Assistant Commissioner of
Income Tax,
Central Circle-26,
New Delhi.

(Appellant)

Vs. Shri Parag Dalmia,
A-238, Ground Floor,
Okhla Industrial Area,
Phase-1,
New Delhi – 110 020.
PAN : AAAPD3725B.

(Respondent)

and 19 others - *as per Annexure-1*

Appellants by : Shri Sanjay Goel, CIT-DR.

Respondents by : Shri Deepesh Garg, Advocate,
Shri Pulkit Advani, Advocate and
Shri Lalit Moha, 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.923/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 Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra).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.

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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	923/Del-2018	2010-11	ACIT, Central Circle 26, New Delhi	Parag Dalmia	AAAPD3725B	--
2	924/Del-2018	2011-12	ACIT, Central Circle 26, New Delhi	Parag Dalmia	AAAPD3725B	--
3	925/Del-2018	2012-13	ACIT, Central Circle 26, New Delhi	Parag Dalmia	AAAPD3725B	--
4	1004/Del-2018	2012-13	DCIT, Circle 21(1), New Delhi	Rai Bahadur Narain Singh Sugar Mills Ltd.	AAACR0924M	--
5	1388/Del-2018	2008-09	ACIT, Central Circle 15, New Delhi	Versatile Datamatics Pvt.Ltd.	AABCV8793K	Shri Deepesh Garg, Adv. Mr. Pulkit Advani, Adv.
6	221/Del-2018	2013-14	ITO(E), Delhi	Alliance Francaise de Delhi	AABTA3939P	--
7	560/Del-2018	2013-14	ITO, Ward-1, Rohtak	Amardeep	APGPA1158Q	--
8	662/Del-2018	2013-14	ITO, Ward 5(1), New Delhi	Bluechip Capital Services Pvt. Ltd.	AAACB0896N	--
9	758/Del-2018	2013-14	ACIT, Circle 1(1), Gurgaon	Boxbeat Technologies Pvt. Ltd.	AAFCEB0498R	--
10	912/Del-2018	2010-11	ITO(E), Ward 2(3), New Delhi	Aeronautical Society of India	AAATT0716E	--
11	950/Del-2018	2011-12	ITO(E), Ward 1(3), New Delhi	Basketball Federation of India	AAAJB0708L	--
12	951/Del-2018	2012-13	ITO(E), Ward 1(3), New Delhi	Basketball Federation of India	AAAJB0708L	--
13	1072/Del-2018	2015-16	ACIT, Central Circle-1, New Delhi	Sahara Housing Investment Corp. Ltd.	AAJCS4101J	--
14	5061/Del-2019	2004-05	DCIT, Circle 1(1)(2), New Delhi	Bently Nevada LLC, Gurgaon	AADC8118J	--
15	723/Del/2018	2009-10	ACIT, Circle 10(2), New Delhi	Green Carriers & Contractors (Delhi) Pvt. Ltd.	AABCG6808N	--
16	724/Del/2018	2013-14	ACIT, Circle-10(2), New Delhi	Green Carriers & Contractors (Delhi) Pvt. Ltd.	AABCG6808N	--
17	725/Del/2018	2014-15	ACIT, Circle 10(2), New Delhi	Green Carriers & Contractors (Delhi) Pvt. Ltd.	AABCG6808N	--
18	727/Del/2018	2013-14	ITO, Ward 34(5), New Delhi	Jyoti Ahuja	ADJPA2479D	--
19	1065/Del/2018	2013-14	DCIT, Circle 10(1), New Delhi	Gautam Credits Pvt. Ltd.	AAACG4256F	--
20	121/Del/2018	2010-11	ACIT, Central Circle-15, New Delhi	Superior Caltech Pvt. Ltd.	AAKCS2341F	Shri Lalit Mohan, CA