

INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES: NEW DELHI
BEFORE SHRI KULDIP SINGH, JUDICIAL MEMBER
AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER

ITA No. 330/Del/2017
(Assessment Year: 2012-13)

ACIT, Circle-24(1), New Delhi	Spice Retail Ltd (now known as New Spice Sales & Solutions Ltd, Shop No. 1/628, Plot No. 628, B-1, Block, Panka Road, Janak Puri, New Delhi PAN: AAACM0294P
(Appellant)	(Respondent)

and 99 others - as per Annexure-A

Revenue by :	Ms. Nidhi Sharma, Sr. DR
Assessee by:	Ms. Meenal Goyal, CA Shri V. K. Garg, Adv Shri Deepak Malik, Adv Shri Pulkit Adrana, Adv Shri Lalit Mohan, CA Shri Suresh Gupta, CA Shri V. K. Aggarwal, Adv Smt Sweta Bansal, CA Shri Shiv Kr. Arora, CA Shri Ved Jain, Adv Ms. Aditi Gupta, CA Shri Deepak Malik, Adv Shri V. K. Aggarwal, Adv Shri Akshat Jain, CA Shri Deepak Garg, Adv Shri Shiv Kr. Arora, CA for various respondents - as per Annexure-1
Date of Hearing	23/08/2019
Date of pronouncement	28/08/2019

ORDER

PER BENCH

1. The captioned appeal in ITA No. 330/Del/2017 and 99 appeals [as per Annexure-A] 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 Rs. 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 Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra).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.
7. Above decision was pronounced in the open court at the conclusion of hearing on 23rd August, 2019.

Order pronounced in the open court on 28/08/2019.

-Sd/-
(KULDIP SINGH)
JUDICIAL MEMBER

-Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Dated: 28/08/2019
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi

Annexure: A

INCOME TAX APPELLATE TRIBUNAL DELHI BENCHES: NEW DELHI							
SI NO.	ITA/IT(SS)A No.	Assessment year	PAN	Name of the appellant	Name of the respondent	Name of the DR	Name of the AR
	330/Del/2017	2012-13	AAACM0294P	ACIT, Circle-24(1), New Delhi	Spice Retail Ltd (now known as New Spice Sales & Solutions Ltd,	Ms. Nidhi Sharma, Sr. DR	Ms. Meenal Goyal, CA
2.	407/Del/2017	2012-13	AACCN2500M	DCIT, Circle-23(2), New Delhi	Sitae Re Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	Shri V. K. Garg, Adv
3.	738/Del/2017	2010-11	AABCV4461G	ACIT, Circle-26(1), New Delhi	Vashulinga Finance Pvt Ltd	Ms. Nidhi Sharma, Sr. DR	none
4.	802/Del/2017	2008-09	AABCS6094C	ACIT, Central Circle-8, New Delhi	SMA Properties Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	Shri Deepak Malik, Adv
5.	803/Del/2017	2013-14	AAJCS8447D	ACIT, Central Circle-8, New Delhi	SMA Properties Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	Shri Deepak Malik, Adv
6.	921/Del/2017	2011-12	AAAAS7176C	ITO, Ward -1(5), New Delhi	Sahkari Ganna Vikas Samiti Ltd	Ms. Nidhi Sharma, Sr. DR	None
7.	950/Del/2017	2005-06	AABCV8836H	ACIT, Circle-26(2), New Delhi	Vishal Gold & Precious Stones Pvt Ltd	Ms. Nidhi Sharma, Sr. DR	None
8.	1107/Del/2017	2001-02	AAACF0010A	ACIT, Circle-26(1), New Delhi	VA Tech Escher Wyss Flovel Pvt Ltd	Ms. Nidhi Sharma, Sr. DR	Shri Deepesh Garg, Adv Shri Pulkit Adrana, Adv
9.	4168/Del/2019	2010-11	BALPS1589J	DCIT, Central Circle-7, New Delhi	Aditya Sharma	Ms. Nidhi Sharma, Sr. DR	None
10.	1472/Del/2017	2012-13	AOPGS8299P	ACIT, Circle-30(1), New Delhi	Viraj Jit Singh	Ms. Nidhi Sharma, Sr. DR	None
11.	2984/Del/2019	2012-13	DARPS1869B	ITO, Ward -1, Fatehabad	Fakir Singh, through L/H Shri Joginder Singh	Ms. Nidhi Sharma, Sr. DR	None
12.	3756/Del/2019	2014-15	AACCE4200H	ACIT, Circle-8(1), New Delhi	EFACEC India Pvt. Ltd.	Ms. Nidhi Sharma, Sr. DR	None
13.	3673/Del/2019	2015-16	ALKPC6944L	ITO, Ward-1(3), Gurgaon	Chaman,	Ms. Nidhi Sharma, Sr. DR	none

14.	2931/Del/2019	2008-09	AACCK4283G	DCIT, Central Circle-14, New Delhi	King Buildcon Pvt Ltd	Ms. Nidhi Sharma, Sr. DR	Shri Lalit Moha, CA
15.	3757/Del/2019	2010-11	AMIPA2723J	ITO, Ward-52(2), New Delhi	Megha Ansal	Ms. Nidhi Sharma, Sr. DR	None
16.	3526/Del/2019	2010-11	AACCK1042P	ITO, Ward-14(1), New Delhi	K3 Trading Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	none
17.	3027/Del/2019	2007-08	AAACV2339J	ACIT, Circle-26(2), New Delhi	VRC Construction India pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	Shri Suresh Gupta, CA
18.	3028/Del/2019	2015-16	AABCV8416F	ACIT, Circle-26(2), New Delhi	VL Estates Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	None
19.	3037/Del/2019	2015-16	AAATR0291G	ACIT(OSD), Ward-2(4), New Delhi	RB Seth Jessa Ram & Bros. Charitable Hospital Trust	Ms. Nidhi Sharma, Sr. DR	None
20.	3540/Del/2019	2009-10	AFUPC5983M	ITO, Ward-2, Ghaziabad	Pawan Kumar Chauhan	Ms. Nidhi Sharma, Sr. DR	None
21.	3547/Del/2019	2011-12	AABAP2640M	ITO, Ward-62(4), new Delhi	Pratibha SMS JV	Ms. Nidhi Sharma, Sr. DR	None
22.	2777/Del/2019	2014-15	AABAT0924C	ITO, Ward-63(5), New Delhi	The Jwala Co-operative Urban Thrift and Credit Society Ltd	Ms. Nidhi Sharma, Sr. DR	None
23.	2933/Del/2019	2008-09	AEIPG8121L	DCIT, CC-14, New Delhi	Saraswati Devi Goyal	Ms. Nidhi Sharma, Sr. DR	Shri Lalit Moha, CA
24.	2990/Del/2019	2014-15	BGJPR2717K	ITO, Ward-42(1), New Delhi	Ritu, New Delhi	Ms. Nidhi Sharma, Sr. DR	None
25.	2994/Del/2019	2015-16	AAKCS6929D	ACIT, Circle-24(1), New Delhi	SSVS Buildcon Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	None
26.	3246/Del/2019	2008-09	AAKCS1928C	ACIT(OSD), Ward-22(1), New Delhi	SS Gas Lab Asia Pvt Ltd	Ms. Nidhi Sharma, Sr. DR	None
27.	3754/Del/2019	2014-15	AABCT8715H	Addl. CIT, Spl. Range-09, New Delhi	Thales India Pvt Ltd	Ms. Nidhi Sharma, Sr. DR	Shri V. K. Aggarwal, Adv Smt Sweta Bansal, CA
28.	6126/Del/2016	2012-13	AAACU0455C	DCIT, Circle-27(1), New Delhi	Unison Hotels Pvt Ltd	Ms. Nidhi Sharma, Sr. DR	Shri Shiv Kr. Arora, CA
29.	6297/Del/2016	2013-14	AAACO0155H	DCIT, Circle-19(1), New Delhi	Odeon Builders Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	Shri Ved Jain, Adv
30.	6363/Del/2016	2013-14	AACAS5642R	DCIT(Exemption), Ghaziabad	SD High School Association	Ms. Nidhi Sharma, Sr. DR	None

31.	6399/Del/2016	2014-15	AACCR1635F	ACIT, Central Circle-28, New Delhi	Saarthak Vanijya India Ltd	Ms. Nidhi Sharma, Sr. DR	None
32.	754/Del/2017	2011-12	AABCS4786P	Addl. CIT, Spl. Range-8, New Delhi	Sona Okegawa Precision Forgings Ltd	Ms. Nidhi Sharma, Sr. DR	Ms. Aditi Gupta, CA
33.	2696/Del/2017	2009-10	AAJCS1175L	ACIT, Central Circle-8, new Delhi	Shahi Exports Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	Shri Deepak Malik, Adv
34.	3036/Del/2019	2016-17	AAETS8400N	ITO(E), Ward-2(2), New Delhi	Society For advancement of Village Economy	Ms. Nidhi Sharma, Sr. DR	none
35.	3629/Del/2019	2014-15	AAIAS4566Q	ITO, Ward-62(2), New Delhi	SMS-JWIL (JV)	Ms. Nidhi Sharma, Sr. DR	None
36.	3737/Del/2019	2015-16	AAACS6910N	ITO, Ward-77(2), New Delhi	Shiva Profins Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	None
37.	3736/Del/2019	2014-15	AAACS6910N	ITO, Ward-77(2), New Delhi	Shiva Profins Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	None
38.	3738/Del/2019	2017-18	AAACS6910D	ITO, Ward-77(2), New Delhi	Shiva Profins Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	None
39.	3798/Del/2019	2012-13	AAACV2832Q	ACIT, Circle-26(2), New Delhi	Victoria Foods (P) Ltd	Ms. Nidhi Sharma, Sr. DR	none
40.	3323/Del/2019	2010-11	AAECP5153G	DCIT, Circle-20(1), New Delhi	Presidium Educational Institution Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	None
41.	2937/Del/2019	2012-13	AAACD4084E	DCIT, Central Circle-14, New Delhi	DS Promoters & Developers Pvt Ltd	Ms. Nidhi Sharma, Sr. DR	None
42.	3810/Del/2019	2015-16	AAACC1021G	DCIT, Circle-6(2), New Delhi	Corporate Capital Services (India) Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	None
43.	3172/Del/2019	2009-10	AAACD0035D	ITO, Ward-24(4), New Delhi	Dolf Leasing Ltd	Ms. Nidhi Sharma, Sr. DR	None
44.	1229/Del/2017	2013-14	AANPS9979E	ACIT, Circle-57(1), New Delhi	Mohd. Tahirthusain Saifi	Ms. Nidhi Sharma, Sr. DR	None
45.	1235/Del/2017	2012-13	AARFM7731K	ITO, Ward-41(2), New Delhi	Mismo Impex	Ms. Nidhi Sharma, Sr. DR	None
46.	1661/Del/2017	2014-15	AGYPA3953G	DCIT, Central Circle-28, New Delhi	Mayank Bindal	Ms. Nidhi Sharma, Sr. DR	Shri V. K. Aggarwal, Adv Smt Sweta Bansal, CA
47.	1945/Del/2017	2009-10	AAJPK4176A	ACIT, Central	Late Sh. Navin Krishen	Ms. Nidhi Sharma, Sr. DR	None

				Circle-4, New Delhi			
48.	7121/Del/2018	2009-10	AACCN1111C	DCIT, Central Circle-I, Noida	Niranjan Buildcon Pvt Ltd	Ms. Nidhi Sharma, Sr. DR	None
49.	7122/Del/2018	2010-11	AACCN1111C	DCIT, Central Circle-I, Noida	Niranjan Buildcon Pvt Ltd	Ms. Nidhi Sharma, Sr. DR	None
50.	7123/Del/2018	2011-12	AACCN1111C	DCIT, Central Circle-I, Noida	Niranjan Buildcon Pvt Ltd	Ms. Nidhi Sharma, Sr. DR	None
51.	7124/Del/2018	2012-13	AACCN1111C	DCIT, Central Circle-I, Noida	Niranjan Buildcon Pvt Ltd	Ms. Nidhi Sharma, Sr. DR	None
52.	7125/Del/2018	2013-14	AACCN1111C	DCIT, Central Circle-I, Noida	Niranjan Buildcon Pvt Ltd	Ms. Nidhi Sharma, Sr. DR	none
53.	7126/Del/2018	2014-15	AACCN1111C	DCIT, Central Circle-I, Noida	Niranjan Buildcon Pvt Ltd	Ms. Nidhi Sharma, Sr. DR	None
54.	118/Del/2016	2006-07	AAAAT8230A	DCIT(E), Circle-2(1), New Delhi	The All India Anglo India Education Instituion	Ms. Nidhi Sharma, Sr. DR	none
55.	851/Del/2017	2012-13	AAAJG1367Q	ITO, Muzaffarnagar	Ganna Vikas Parishad Morna	Ms. Nidhi Sharma, Sr. DR	None
56.	988/Del/2017	2012-13	AAAJG1547J	ITO, Muzaffarnagar	Ganna Vikas Parishad Morna	Ms. Nidhi Sharma, Sr. DR	None
57.	2457/Del/2017	2012-13	AACCJ2374D	ITO, Ward-13(3), New Delhi	JITF Water Infra (Naya Raipur) Ltd	Ms. Nidhi Sharma, Sr. DR	None
58.	2570/Del/2017	2012-13	AAACK0120C	ITO, Ward-14(3), New Delhi	Kee Pharma Ltd	Ms. Nidhi Sharma, Sr. DR	Shri Ved Jain, Adv
59.	7115/Del/2018	2009-10	AAZPY0202H	DCIT, Central Circle-I, Noida	Garima Bhushan	Ms. Nidhi Sharma, Sr. DR	None
60.	7116/Del/2018	2010-11	AAZPY0202H	DCIT, Central Circle-I, Noida	Garima Bhushan	Ms. Nidhi Sharma, Sr. DR	none
61.	7117/Del/2018	2011-12	AAZPY0202H	DCIT, Central Circle-I, Noida	Garima Bhushan	Ms. Nidhi Sharma, Sr. DR	none
62.	7118/Del/2018	2012-13	AAZPY0202H	DCIT, Central Circle-I, Noida	Garima Bhushan	Ms. Nidhi Sharma, Sr. DR	none
63.	7119/Del/2018	2013-14	AAZPY0202H	DCIT, Central Circle-I, Noida	Garima Bhushan	Ms. Nidhi Sharma, Sr. DR	None
64.	3465/Del/2019	2013-14	AAZPY0202H	DCIT, Circle-12(1), New Delhi	Infotel Telecom Infrastrcuture Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	None
65.	3641/Del/2019	2013-14	AAFCM9043B	JCIT(OSD), Central Circle-I, Noida	Minar Hotels Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	Akshat Jain, CA

66.	3639/Del/2019	2011-12	AVTPT5412F	JCIT, Central Circle-I, Noida	Komal Tyagi	Ms. Nidhi Sharma, Sr. DR	Shri Deepak Garg, Adv Shri Pulkit Adrana, Adv
67.	4061/Del/2019	2010-11	AAATD0239N	DCIT, Circle-1(1), New Delhi	Darbari Lal Foundation	Ms. Nidhi Sharma, Sr. DR	None
68.	4127/Del/2019	2013-14	AACCG5418P	ACIT, Circle-8(2), New Delhi	Experion Hospitality pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	None
69.	4128/Del/2019	2013-14	AAACS2278R	DCIT, Circle-24(2), new Delhi	Sterling Agro Industries Ltd	Ms. Nidhi Sharma, Sr. DR	None
70.	4129/Del/2019	2014-15	AAACS2278R	DCIT, Circle-24(2), new Delhi	Sterling Agro Industries Ltd	Ms. Nidhi Sharma, Sr. DR	None
71.	4171/Del/2019	2009-10	AAGCS5899C	DCIT, Central Circle-7, New Delhi	Style Solutions Pvt Ltd	Ms. Nidhi Sharma, Sr. DR	None
72.	4187/Del/2019	2014-15	AEKPN8611G	ITO, Ward-1, Sonipat	Dayanand	Ms. Nidhi Sharma, Sr. DR	None
73.	4207/Del/2019	2009-10	ABSPN3041M	ACIT, Circle-64(1), New Delhi	Ashima Neb	Ms. Nidhi Sharma, Sr. DR	None
74.	4208/Del/2019	2010-11	ABSPN3041M	ACIT, Circle-64(1), New Delhi	Ashima Neb	Ms. Nidhi Sharma, Sr. DR	None
75.	4643/Del/2019	2010-11	AACCM9913B	ITO, Ward-16(4), New Delhi	Microtone Printech Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	None
76.	4754/Del/2019	2012-13	AADCN4654R	ACIT, Circle-18(2), New Delhi	Nihon Parkerizing India Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	none
77.	4783/Del/2019	2014-15	AAACL3616J	ACIT, Circle-15(1), New Delhi	Legend Realtors Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	None
78.	4785/Del/2019	2012-13	AAACL9483H	ITO, Ward-15(2), New Delhi	LA Solitaire Jewels Pvt Ltd	Ms. Nidhi Sharma, Sr. DR	None
79.	4832/Del/2019	2016-17	AAACM1496R	DCIT, Circle-16(1), New Delhi	Mantech Consultants Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	None
80.	4938/Del/2019	2008-09	AASPA3259K	ACIT, Circle-6(1), New Delhi	Neeraj Anand	Ms. Nidhi Sharma, Sr. DR	None
81.	5000/Del/2019	2012-13	AADAS9266L	DCIT, Circle-32(2), New Delhi	SKE & C-KCT Joint Venture	Ms. Nidhi Sharma, Sr. DR	None
82.	5001/Del/2019	2013-14	AADAS9266L	DCIT, Circle-32(2), New Delhi	SKE & C-KCT Joint Venture	Ms. Nidhi Sharma, Sr. DR	None
83.	5032/Del/2019	2012-13	AANCS1385G	ITO, Ward-22(2), New Delhi	Sahyog Technobuild Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	None
84.	1191/Del/2017	2013-14	ACKPG2282J	ACIT, Circle-	Vanita Gogia	Ms. Nidhi Sharma, Sr. DR	None

				31(1), New Delhi			
85.	1302/Del/2017	2007-08	AAACU3119R	ACIT, Central Circle-8, new Delhi	Uttam Enterprises Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	None
86.	1303/Del/2017	2008-09	AAACU3119R	ACIT, Central Circle-8, new Delhi	Uttam Enterprises Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	None
87.	1972/Del/2017	2009-10	AAKCS3657A	ACIT, Central Circle-4, New Delhi	Sandur Bypass Projects Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	None
88.	1974/Del/2017	2011-12	AAKCS3657A	ACIT, Central Circle-4, New Delhi	Sandur Bypass Projects Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	None
89.	2072/Del/2017	2007-08	ABDPK7569E	ITO, Ward-40(3), New Delhi	Veer Savarkar Katyal	Ms. Nidhi Sharma, Sr. DR	None
90.	2080/Del/2017	2007-08	AAACZ0195N	DCIT, Circle-27(2), New Delhi	Zeco Aircon Ltd	Ms. Nidhi Sharma, Sr. DR	None
91.	800/Del/2017	2013-14	AAACF1183A	ACIT, Central Circle-8, New Delhi	Flair Exports Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	Shri Deepak Malik, Adv
92.	1254/Del/2017	2014-15	AABCE7912K	ACIT, Central Circle-2, New Delhi	Emaar MGF Construction Pvt. Ltd	Ms. Nidhi Sharma, Sr. DR	Shri Deepesh Jain, CA
93.	1271/Del/2017	2011-12	AACCE0747K	ACIT, Circle-8(2), New Delhi	Efacec C&S MV Components Pvt Ltd	Ms. Nidhi Sharma, Sr. DR	None
94.	1317/Del/2017	2012-13	AAATC4020A	ITO(E), Ward-1(3), New Delhi	Consultancy Development Centre	Ms. Nidhi Sharma, Sr. DR	None
95.	1318/Del/2017	2013-14	AAATC4020A	ITO(E), Ward-1(3), New Delhi	Consultancy Development Centre	Ms. Nidhi Sharma, Sr. DR	None
96.	1968/Del/2017	2013-14	AAACF1034E	ACIT, Circle-9(2), New Delhi	Fiem Industries Ltd	Ms. Nidhi Sharma, Sr. DR	None
97.	2348/Del/2017	2008-09	AAACD2577Q	ITO, Ward-7(2), New Delhi	Danodia Investments & Finance Ltd	Ms. Nidhi Sharma, Sr. DR	None
98.	2624/Del/2017	2011-12	AAHPG2084K	ACIT, Circle-32(1), New Delhi	Bhawan Mohan Garg	Ms. Nidhi Sharma, Sr. DR	Shri Shiv Kr. Arora, CA
99.	2914/Del/2017	2007-08	AAAF4375L	ACIT, Circle-28(1), New Delhi	Creations	Ms. Nidhi Sharma, Sr. DR	None
100	3427/Del/2017	2008-09	AAATF0883G	ITO, Ward-60(4), New Delhi	Fish Poultry and Egg Marketing Committee	Ms. Nidhi Sharma, Sr. DR	None