INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "G": NEW DELHI

BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
AND
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER

Sr. No.	ITA No.	Appellant	Respondent	Asstt. year	Appearing for Assessee
1.	1910/Del/2018	ACIT, Circle-19(2), New Delhi	Pioneer Town Planners Pvt. Ltd. New Delhi	2014-15	None
2.	2017/Del/2018	ACIT, Special Range-9, New Delhi.	Vireet Investments Pvt. Ltd., Delhi.	2014-15	None
3.	2035/Del/2018	DCIT, Hisar	Praveen Chawala (HUF), Hisar	2009-10	None
4.	2058/Del/2018	ACIT, Circle-35(1), New Delhi	Pankaj Jain, Delhi	2014-15	None
5.	2240/Del/2018	ACIT, Central Circle-28, New Delhi	PLB Infrastructure Pvt. Ltd., New Delhi	2013-14	None
6.	2324/Del/2018	ACIT, Circle-20(2), New Delhi	R S India Wind Energy Pvt. Ltd.., New Delhi	2013-14	None
7.	544/Del/2018	DCIT, Circle-3(1), Bulandshahr	Pawan Kumar Mittal, Bullandshahr	2013-14	None
8.	1548/Del/2018	ACIT, Central Circle-29, New Delhi	Philip Koshy, New Delhi	2012-13	None
9.	1808/Del/2018	ACIT, Circle-65(1), New Delhi	Rupak Singla, New Delhi	2013-14	None
10.	4536/Del/2018	DCIT, Circle-8(1), New Delhi	Eastern Broadcast Solutions Pvt. Ltd., New Delhi	2014-15	None
11.	6379/Del/2018	ACIT, Central Circle-8, New Delhi	Dheeraj Chaudhary, New Delhi	2010-11	Sh. Gautam Jain, Adv. Sh. Lalit Mohan, Adv.
12.	6961/Del/2018	ITO, Ward-7(1), New Delhi	Destiny Infratech Pvt. Ltd., Delhi	2009-10	None
13.	7258/Del/2018	ACIT, Circle-1, LTU, New Delhi	Caparo Engineering India Ltd., New Delhi	2013-14	None

14.	7259/Del/2018	ACIT, Circle-1, LTU, New Delhi	Caparo Engineering India Ltd., New Delhi	2014-15	None
15.	7676/Del/2018	DCIT(E), Circle-1(1), New Delhi	Centre for Study of Developing Society, New Delhi.	2015-16	None
16.	7677/Del/2018	ITO(E), Ward-1(3), New Delhi.	Canara Bank Relief and Welfare Society, Delhi	2010-11	Shri Shiv K. Arora, CA
17.	7811/Del/2018	ITO, Ward-7(1), New Delhi	Delfin Finance P. Ltd., New Delhi	1997-98	None
18.	4555/Del/2018	ACIT, Special Range-7, New Delhi	Parsons Brinckerhoff India Pvt. Ltd., New Delhi	2013-14	Ms. Pratibha Jain, CA
19.	2941/Del/2018	ACIT, Circle-27(2), New Delhi	Yamazen Machinery Tools India P. Ltd., New Delhi	2010-11	None
20.	7036/Del/2018	ITO(E), Ward-2(3), New Delhi	The Managing Committee of Shivala APA Gangadhar, Delhi	2015-16	None
21.	7381/Del/2018	DCIT, Hisar Circle, Hisar	The Hisar Distt. Primary Co-op. Agri and Rural Development Bank Ltd., Hisar	2014-15	None
22.	7068/Del/2018	DCIT(E), Circle-2(1), New Delhi.	The Education Society of Mount St. Marrys High School Delhi Cantt., New Delhi	2014-15	None
23.	7422/Del/2018	ITO(Exemption), Ghaziabad	The Servants of Children Society, Meerut	2013-14	None
24.	7504/Del/2018	ACIT, Central Circle-19, New Delhi	Sindhu Trade Links Ltd., New Delhi	2010-11	None
25.	7993/Del/2018	ACIT, Circle-47(1), New Delhi	Suman Garg, New Delhi	2015-16	Shri Saurav Rohatgi, CA
26.	8106/Del/2018	ACIT, Circle-3(1), International Taxation, New Delhi	Sarens Bestuur NV, New Delhi	2015-16	None
26.	6221/Del/2018	ACIT(OSD), Ward-22(1), New Delhi	Sabharwal Properties Industries Pvt. Ltd. , New Delhi	2009-10	None

27.	6916/Del/2018	ITO, Ward-4, Rohtak	Sandeep Kumar, New Delhi	2014-15	None
28.	6931/Del/2018	ACIT, Central Circle-19, New Delhi	Sandeep Aggarwal, New Delhi	2009-10	None
29.	6943/Del/2018	JCIT, Range-9, New Delhi	The Hindustan Times Ltd., New Delhi	2013-14	Sh. Deepesh Jain, CA
30.	6990/Del/2018	DCIT, Central Circle-1, Gurgaon	Surinder Pal Singh Chawla, New Delhi	2010-11	Tajasvi Jain, CA
31.	6991/Del/2018	DCIT, Central Circle-1, Gurgaon	Surinder Pal Singh Chawla, New Delhi	2011-12	Tajasvi Jain, CA
32.	6992/Del/2018	DCIT, Central Circle-1, Gurgaon	Surinder Pal Singh Chawla, New Delhi	2012-13	Tajasvi Jain, CA
33.	6993/Del/2018	DCIT, Central Circle-1, Gurgaon	Surinder Pal Singh Chawla, New Delhi	2013-14	Tajasvi Jain, CA
34.	6994/Del/2018	DCIT, Central Circle-1, Gurgaon	Surinder Pal Singh Chawla, New Delhi	2014-15	Tajasvi Jain, CA
35.	6995/Del/2018	DCIT, Central Circle-1, Gurgaon	Surinder Pal Singh Chawla, New Delhi	2015-16	Tajasvi Jain, CA
36.	6996/Del/2018	DCIT, Central Circle-1, Gurgaon	Surinder Pal Singh Chawla, New Delhi	2016-17	Tajasvi Jain, CA
37.	51/Del/2017	ACIT, Central Circle-25, New Delhi	Legal Heir of Late Sh. Surinder Kapur, New Delhi	2012-13	None
38.	1971/Del/2017	ACIT, New Delhi	Sandur Bypass Projects Pvt. Ltd., New Delhi	2008-09	None
39.	2076/Del/2017	DCIT, New Delhi	Sunborne Energy Services India Pvt. Ltd., New Delhi	2012-13	None
40.	CO. No. 136/Del/2017	Sunborne Energy Services India Pvt. Ltd., New Delhi	DCIT, New Delhi	2012-13	None
41.	2185/Del/2017	ACIT, New Delhi	Vinsan Credit & Securities Ltd., New Delhi	2012-13	None
42.	3184/Del/2017	ITO, New Delhi	Thawar Singh, New Delhi	2011-12	None
43.	1695/Del/2018	ITO(E), New Delhi	Basket Ball Federation of India, New Delhi	2012-13	None
44.	1913/Del/2018	ACIT, New Delhi	Bhim Sain Gupta,	2009-10	None

			New Delhi		
45.	2325/Del/2018	DCIT, Circle-1(1)(2), International Taxation, New Delhi	Black Duck Software Inc., Noida	2013-14	None
46.	2869/Del/2018	DCIT, Central Circle-1, Gurgaon	Ajit Singh, New Delhi	2009-10	None
47.	4308/Del/2018	DCIT, Circle-1(1), New Delhi	Aakriti Hotels Pvt. Ltd., New Delhi	2014-15	None
48.	4344/Del/2018	ACIT, Circle-30(1), New Delhi	Akash Poddar, New Delhi	2014-15	Sh. Lalit Agarwal, CA
49.	4998/Del/2018	DCIT, Circle-4(1), New Delhi	Ball Beverage Package (India)Pvt. Ltd., Newe Delhi	2012-13	None
50.	5122/Del/2018	DCIT, Central Circle-15, New Delhi	Brahamputra Infrastructure Ltd., New Delhi	2009-10	Sh. Gautam Jain, Sh. Lalit Mohan, Adv.
51.	5160/Del/2018	DCIT, Central Circle, Noida	BMA Infotech Pvt. Ltd., Noida	2009-10	None
52.	5161/Del/2018	DCIT, Central Circle, Noida	BMA Infotech Pvt. Ltd., Noida	2013-14	None
53.	5162/Del/2018	DCIT, Central Circle, Noida	BMA Infotech Pvt. Ltd., Noida	2014-15	None
54.	6283/Del/2018	ITO, Ward-49(1), New Delhi	Baljeet Singh Ubhi, New Delhi	2013-14	None
55.	6486/Del/2018	ACIT, Circle-54(1), New Delhi	Ashcharya Khanna, New Delhi	2013-14	None
56.	547/Del/2019	ACIT, Special Range-5, New Delhi	Kabeer Textile Ltd. New Delhi	2014-15	None
57.	989/Del/2019	JCIT(OSD) Central Circle-1, Noida	Kiran Wati, Delhi	2010-11	None
58.	1038/Del/2019	ACIT, Circle-29(1), New Delhi	Kulvinder Nath Marwah, New Delhi	2014-15	None
59.	1373/Del/2019	ITO Ward-15(3), New Delhi	Logix Developers Pvt. Ltd., New Delhi	2015-16	None
60.	1378/Del/2019	ACIT, Circle-15(2), New Delhi	Logix Infrabuild Private Limited, New Delhi	2013-14	None
61.	1379/Del/2019	ACIT, Circle-15(2), New Delhi	Logix City Developers Private Ltd., New Delhi	2013-14	None
62.	3857/Del/2019	ACIT Circle, Karnal	Kanish Motors Pvt. Ltd., Karnal	2014-15	None
63.	3964/Del/2019	ACIT, Central Circle-19, New Delhi	KRBL Infrastructure Ltd., Delhi	2015-16	Shri Shiv Kumar Arora, CA
64.	3965/Del/2019	ACIT, Central Circle-19,	KRBL	2016-17	Shri Shiv

		New Delhi	Infrastructure Ltd., Delhi		Kumar Arora, CA
65.	4685/Del/2019	ACIT, Circle-18(2), New Delhi	Nirulas Corner House Pvt. Ltd., New Delhi	2010-11	None
66.	4728/Del/2019	ITO Ward-03, Sonipat	Mahender Singh, Sonipat	2014-15	None
67.	353/Del/2017	ITO, Panipat	Tanwar Project Pvt. Ltd., Panipat	2012-13	None
68.	50/Del/2017	ACIT, New Delhi	Legal Heir of Late Sh. Surinder Kapur	2011-12	None
69.	924/Del/2017	DCIT(Exemption) Ghaziabad	Swami Omkarananda Saraswati Charitable Trust Tehri, Uttrakhand	2012-13	None
70.	829/Del/2017	ITO, New Delhi	Sameera Chandyok, New Delhi	2013-14	Shri Gautam Jain, Shri Lalit Mohan, Adv.
71.	990/Del/2019	JCIT (OSD), Central Circle-1, Noida	NM Buildwell Pvt. Ltd., Noida	2010-11	None
72.	991/Del/2019	JCIT (OSD), Central Circle-1, Noida	NM Buildwell Pvt. Ltd., Noida	2011-12	None
73.	1892/Del/2019	DCIT, Central Circle-27, New Delhi	Rajesh Kumar Basra, New Delhi	2010-11	None
74.	1915/Del/2019	DCIT(E)- Circle-2(1), New Delhi	National Association of Software & Services Companies, New Delhi	2014-15	Sh.Deepesh Jain, CA Ms. Meenal Goyal, CA
75.	1916/Del/2019	DCIT(E)-Circle-2(1), New Delhi	National Association of Software & Services Companies, New Delhi	2015-16	Sh. Deepesh Jain, CA Ms. Meenal Goyal, CA
76.	3856/Del/2019	ITO Ward-03, Karnal	Mittal Ocean Trade Pvt. Ltd., Karnal	2014-15	None
77.	4684/Del/2019	ACIT, Circle-18(2), New Delhi	Nippon Tubes Ltd., Delhi	2015-16	None
78.	1893/Del/2019	DCIT Central Circle-27, New Delhi	Rajesh Kumar Basra, New Delhi	2011-12	None
79.	1914/Del/2019	DCIT(E), Circle-2(1), New Delhi	National Association of Software & Services Companies,	2013-14	Sh.Deepesh Jain, CA Ms. Meenal Goyal, CA

			New Delhi		
80.	2706/Del/2018	DCIT, New Delhi	Roopesh Davda, New Delhi	2013-14	None
81	7993/Del/2018	ACIT, New Delhi	Suman Garg, New Delhi	2015-16	Saurav Rohatgi, CA
82.	2185/Del/2017	ACIT, New Delhi	Vinsan Credit & Securities Ltd.	2012-13	None
83.	1971/Del/2017	ACIT, New Delhi	Sandur Bypass Projects Pvt. Ltd.	2008-09	None

Department by:	Ms. Ashima Neb, Sr. DR
Date of Hearing	23/08/2019
Date of pronouncement	23/08/2019

O R D E R

PER BENCH

These are the appeals filed by the department against the order of respective the Ld. CIT(A) – for respective assessment years.

2. At the outset of the hearing itself, the ld. Sr. DR brought to our attention that CBDT vide Circular No. 17/2019 dated 08th August 2019 has decided that the revenue would not prefer any appeal before the Tribunal if the tax effect is less than Rs. 50 lakhs. Therefore, he pleaded that the appeal of the revenue be decided as per the Instruction of the CBDT.

3. Now there is a latest CBDT Circular No. 17/2019 dated 08.08.2019, wherein the CBDT has further enhanced the monetary limit for filing of appeal by the Department before the Income Tax Appellate Tribunal from Rs. 20 lacs to Rs. 50 lacs. The said circular

also make reference to the earlier Circular No. 3/2018 dated 11.7.2018 and specially states that as a step towards further management of litigation, the Board has decided to enhance the monetary limit for filing of the appeals. This circular is not in supersession of the earlier circular but only amends the monetary limits as well as gives clarification with regard to paragraph 5 of the earlier circular. This *inter alia* means that all the other conditions mentioned in the earlier Circular No. 3 of 2018 dated 11.7.2018 will apply *mutatis mutandis* including that is, it will apply to all the pending appeals. For the sake of ready reference, the latest circular is reproduced hereunder :

"F. No.279/Misc. 142/2007-ITJ(Pt.)
Government of India
Ministry of Finance
Department of Revenue
Central Board Direct Taxes
Judicial Section

New Delhi. 8th August 2019

Subject: - Further Enhancement of Monetary limits for filing of appeals by the Department before Income Tax Appellate Tribunal, High Courts and SLPs/appeals before Supreme Court - Amendment to Circular 3 of 2018 - Measures for reducing litigation.-

Reference is invited to the Circular No.3 of2018 dated 11.07.2018 (the Circular) of Central Board of Direct Taxes (the Board) and its amendment dated 20th August. 2018 vide which monetary limits for filing of income tax appeals by the Department before Income Tax Appellate Tribunal. High Courts and SLPs/appeals before Supreme Court have been specified. Representation has also been received that an anomaly in the said circular at para 5 may be removed.

"2. As a step towards further management of litigation. it has been decided by the Board that monetary limits for

filing of appeals in income-tax cases be enhanced further through amendment in Para 3 of the Circular mentioned above and accordingly, the table for monetary limits specified in Para 3 of the Circular shall read as follows:

S.No	*Appeals/SLPs in income tax matters*	*Monetary Limit (Rs.)*
1.	*Before Appellate Tribunal*	*50,00,000/-*
2.	*Before High Court*	*1,00.00.000/-*
3.	*Before Supreme Court*	*2,00,00,000/-*

3. Further, with a view to provide parity in filing of appeals in scenarios where separate order is passed by higher appellate authorities for each assessment year vis-a-vis where composite order for more than one assessment years is passed. para 5 of the circular is substituted by the following para:

"5. The Assessing Officer shall calculate the tax effect separately for every assessment year in respect of the disputed issues in the case of every assessee. If, in the case of an assessee, the disputed issues arise in more than one assessment year, appeal can be filed in respect of such assessment year or years in which the tax effect in respect of the disputed issues exceeds the monetary limit specified in para 3. No appeal shall be filed in respect of an assessment year or years in which the tax effect is less than the monetary limit specified in para 3. Further, even in the case of composite order of any High Court or appellate authority which involves more than one assessment year and common issues in more than one assessment year, no appeal shall be filed in respect of an assessment year or years in which the tax effect is less than the monetary limit specified in para 3. In case where a composite order/ judgement involves more than one assessee. each assessee shall be dealt with separately.

4. The said modifications shall come into effect from the date of issue of this Circular.

5. The same may be brought to the notice of all concerned.

6. This issues under section 268A of the Income-tax Act, 1961."

4. Further, CBDT vide circular dated 20th August, 2019 F. No. 279/19-93/2018-ITJ has clarified that it will apply to all pending appeals. Thus, in view of the aforesaid circular, the appeal of the Revenue is dismissed as non-maintainable because tax effect is below Rs. 50 lakhs.

5. In the result, appeals filed by the Revenue are dismissed.

Order pronounced in the Open Court on 23rd August, 2019.

sd/- sd/-

(AMIT SHUKLA)
JUDICIAL MEMBER

(DR. B.R.R. KUMAR)
ACCOUNTANT MEMBER

Dated: 23/08/2019

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

ASSISTANT REGISTRAR
ITAT, New Delhi