

INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "E": NEW DELHI
BEFORE SHRI H.S.SIDHU, JUDICIAL MEMBER
AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER

ITA No. 366/Del/2017
(Assessment Year: 2008-09)

ACIT, Circle-34 (1), New Delhi	Vs.	Harvinder Singh Jaggi, D-13B, 1 st Floor, East of Kailash, Near Sapna Cinema, Delhi PAN: AAEPJ2007N
(Appellant)		(Respondent)

and 67 others - as per Annexure-A

Revenue by :	Ms.Rakhi Vimal, Sr. DR
Assessee by:	None
Date of Hearing	27/09/2019
Date of pronouncement	30/09/2019

ORDER

PER BENCH

1. These are the appeals filed by Department and the cross objection filed by the assessee against the order of respective the Id CIT(A) for respective assessment Years.
2. At the outset of the hearing itself, the Id. ARs 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. The Id DRs vehemently objected to the same and submitted that it applies prospectively and not to pending appeals.

4. We have heard the contention of rival parties and perused the material on record. We find that the CBDT vide Circular No. 17/2019 dated 08th August 2019 has enhanced the monetary limit for filing the appeal by the department before Income Tax Appellate Tribunal, Hon'ble High Courts and Hon'ble Supreme Court. The relevant para of the aforesaid circular is reproduced as under :-

"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:

<i>S.No.</i>	<i>Appeals/SLPs in Income-tax matters</i>	<i>Monetary Limit (Rs.)</i>
<i>1.</i>	<i>Before Appellate Tribunal</i>	<i>50.00,000</i>
<i>2.</i>	<i>Before High Court</i>	<i>1.00.00.000</i>
<i>3.</i>	<i>Before Supreme Court</i>	<i>2.00,00.000</i>

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."*

5. We find that the tax effect involves in the appeal of the Revenue is below Rs. 50 lakhs. There is no dispute that the Board's instructions or directions issued to the Income-tax authorities are binding on those authorities, therefore, the Department should have withdrawn/not pressed the present appeal in view of the aforesaid instruction since the tax effect in the instant appeal is less than the amount of Rs. 50 lakhs. The issue of applicability of the above circular to pending appeals has been decided by the coordinate bench in Dinesh Madhavlal Patel [TS-469-ITAT-2019(Ahd)] **2019-TIOL-1556-ITAT-AHM dated 14th August, 2019 .**

5. In view of the above, Circular No. 17/2019 dated 08/08/2019 will apply to all pending appeals. Therefore the precedent, it is held that the appeal is not maintainable in the instant case as the tax effect is less than Rs. 50 lakhs. Accordingly, it is held that appeal filed by the revenue is not maintainable. We also hastened to add that certain times instances stated in para No. 10 of the CBDT Circular No. 3/2018 dated 11.07.2018 is not discernable from the assessment and appellate orders, therefore, in such cases, we also give liberty to revenue that if such instances comes to their notice than, revenue may file miscellaneous application with such evidences.

6. In the result, appeal filed by the department and the cross objections filed by the assessee are dismissed.

Order pronounced in the open court on 30/09/2019.

-Sd/-
(H.S.SIDHU)
JUDICIAL MEMBER

-Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Dated: 30/09/2019
A K Keot

Copy forwarded to

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

ASSISTANT REGISTRAR
ITAT, New Delhi

**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
1.	396/Del/2017	2012-13	AAATI2770F	ITO(E)	India Islamic Cultural Centre	Ms. Rakhi Vimal, Sr. DR	None
2.	1208/Del/2017	2013-14	AAACG1557F	DCIT, Central Circle	Galgotia Publication Pvt. Ltd	Ms. Rakhi Vimal, Sr. DR	
3.	2077/Del/2017	2007-08	ACDPA9765B	DCIT, Circle-1(4)(1)	Ganga Ram Adwani	Ms. Rakhi Vimal, Sr. DR	None
4.	2112/Del/2017	2009-10	AAATG5663R	ACIT, Circle-1(1)	Goodearth Foundation	Ms. Rakhi Vimal, Sr. DR	
5.	3169/Del/2017	2011-12	AADPFI6224K	ACIT, Circle-28(2)	Ineco Mills	Ms. Rakhi Vimal, Sr. DR	
6.	2243/Del/2017	2003-04	AAACG0176C	DCIT, Circle-10(1)	Global Diamonds Pvt. Ltd	Ms. Rakhi Vimal, Sr. DR	
7.	2283/Del/2017	2013-14	AAATI4395L	DCIT (Exemption)	Indus Technical Education Society	Ms. Rakhi Vimal, Sr. DR	
8.	2368/Del/2017	2013-14	AAAAH4102N	ITO(E)	Haryana Education Society	Ms. Rakhi Vimal, Sr. DR	
9.	7497/Del/2017	2008-09	AANPS7190J	ITO, Ward-36(2)	Sumit Shah	Ms. Rakhi Vimal, Sr. DR	
10.	4414/Del/2019	2011-12	AACPT5140L	ITO, Ward-38(3)	Neelam Thakur	Ms. Rakhi Vimal, Sr. DR	
11.	4493/Del/2019	2007-08	AAACR0635H	DCIT, Circle-10(1)	Global Green Company Ltd	Ms. Rakhi Vimal, Sr. DR	
12.	4581/Del/2019	2012-13	AACCT2470N	ITO, Ward-76(4),	Transaction Solutions International Pvt. Ltd	Ms. Rakhi Vimal, Sr. DR	
13.	4988/Del/2019	2008-09	AAACG7763M	DCIT, Central Circle-07	Varun Beverages (International) Ltd	Ms. Rakhi Vimal, Sr. DR	Mr. Paritosh Jain, Adv Shri Divyansh Jain, Adv
14.	5103/Del/2019	2014-15	AAHCA0139L	DCIT, Central Circle-02	A2Z Infra Services Ltd	Ms. Rakhi Vimal, Sr. DR	Shri Salil Kapoor,
15.	5106/Del/2019	2012-13	AABCT0424B	ACIT, Circle-76(1)	TV Today Network Ltd	Ms. Rakhi Vimal, Sr. DR	Shilesh Gupta, CA
16.	5133/Del/2019	2015-16	AAATS1723L	DCIT(E), Circle-2(1)	St. Margaret Education Society	Ms. Rakhi Vimal, Sr. DR	
17.	5153/Del/2019	2009-10	AAACT4224E	ACIT, Circle-76(1)	Text Hundred India Pvt. Ltd	Ms. Rakhi Vimal, Sr. DR	
18.	5155/Del/2019	2015-06	AFUPG6910N	ITO, Ward-28(4)	Renu Gupta	Ms. Rakhi Vimal, Sr. DR	
19.	5197/Del/2019	2012-13	BALPS1589J	DCIT, Central Circle-7	Aditya Sharma	Ms. Rakhi Vimal, Sr. DR	
20.	5206/Del/2019	2013-14	AAACR4290E	ACIT, Circle-27(1)	Unitech Reality Pvt. Ltd	Ms. Rakhi Vimal, Sr. DR	
21.	5207/Del/2019	2012-13	AAACY1883E	JCIT (OSD), Circle-27(2)	Yum Restaurants (India) P Ltd	Ms. Rakhi Vimal, Sr. DR	Mr. Salil Kapoor, Adv
22.	5213/Del/2019	2015-16	AALFB6802A	ACIT, Circle-30(1)	Baverley Estates	Ms. Rakhi Vimal, Sr. DR	
23.	5242/Del/2019	2015-16	AACCC7670F	DCIT, Circle-6(2)	Cvent India Pvt Ltd	Ms. Rakhi Vimal, Sr. DR	
24.	5252/Del/2019	2015-16	AADCB5618B	ACIT, Circle-4(2)	Bhagwati Techno Fab Pvt. Ltd	Ms. Rakhi Vimal, Sr. DR	
25.	5253/Del/2019	2010-11	AAACY0325P	ACIT, Circle-27(1)	Unipatch Rubber Ltd	Ms. Rakhi Vimal, Sr. DR	
26.	5300/Del/2019	2010-11	AACCR5152M	ACIT, Circle-2	Ranald Wed Offset P Ltd	Ms. Rakhi Vimal, Sr. DR	
27.	5310/Del/2019	2015-16	AAACW0764A	Addl. CIT, Special Range-9	WAPCOS Ltd	Ms. Rakhi Vimal, Sr. DR	
28.	5311/Del/2019	2014-15	AAACU0237C	DCIT, Circle-27(1)	UNITECH HOLDINGS LTD	Ms. Rakhi Vimal, Sr. DR	
29.	5321/Del/2019	2016-17	AABCF3718N	ACIT, Circle-74(1)	Fortis Hospital Ltd	Ms. Rakhi Vimal, Sr. DR	
30.	5374/Del/2019	2014-15	AADCK2478G	ITO, Ward-14(4)	Krishan Kripa Computers Industries Pvt. Ltd	Ms. Rakhi Vimal, Sr. DR	
31.	5455/Del/2019	2014-15	AAGCM6447E	JCIT, Range-76	Paramount Villas Pvt. Ltd	Ms. Rakhi Vimal, Sr. DR	

32.	5488/Del/2019	2007-08	AABCT3359B	DCIT, Circle-25(1)	Teen Murti Products Pvt. Ltd	Ms. Rakhi Vimal, Sr. DR	Shri Rajkumar, CA
33.	5489/Del/2019	2008-09	AABCT3359B	ACIT, Central Circle	Teen Murti Products Pvt. Ltd	Ms. Rakhi Vimal, Sr. DR	Shri Rajkumar, CA
34.	5535/Del/2019	2015-16	AABCG7737N	ITO, Ward-10(3)	Grip Construction Pvt. Ltd	Ms. Rakhi Vimal, Sr. DR	
35.	5540/Del/2019	2015-16	AAACV3859K	ACIT, Circle-26(2)	Vimoni India Pvt Ltd	Ms. Rakhi Vimal, Sr. DR	
36.	5541/Del/2019	2015-16	AACCV2294C	ACIT, Circle-26(2),	Vrindavan Tubes Ltd	Ms. Rakhi Vimal, Sr. DR	
37.	5661/Del/2019	2014-15	AAACD4425F	Addl CIT, Spl Range-3	Delhi Financial Corporation	Ms. Rakhi Vimal, Sr. DR	
38.	5669/Del/2019	2013-14	AAAAR3016J	DCIT(E), Circle-2(1)	Regional Centre For Biology	Ms. Rakhi Vimal, Sr. DR	
39.	5672/Del/2019	2015-16	AAEV1415D	ACIT, Circle-26(1)	Vertex International Pvt. Ltd	Ms. Rakhi Vimal, Sr. DR	Shri Rajiv Saxena, Adv Shri Shyam Sundar, AR
40.	5673/Del/2019	2015-16	AAACC3279Q	ACIT, Circle-26(1)	M/s. Vibhu International Pvt. Ltd	Ms. Rakhi Vimal, Sr. DR	
41.	5747/Del/2019	2016-17	AACHM5170D	ACIT, Circle-17(2)	Mutti Foods India Pvt. Ltd	Ms. Rakhi Vimal, Sr. DR	
42.	5741/Del/2019	2012-13	AAACN3523A	ACIT, Circle-18(2)	Nuberg Engineering Ltd	Ms. Rakhi Vimal, Sr. DR	
43.	5760/Del/2019	2015-16	AAACD2482Q	ACIT, Circle-7(1)	Delton Cables Ltd	Ms. Rakhi Vimal, Sr. DR	
44.	5827/Del/2019	2009-10	AFUPS4378A	ITO, Ward-1(1)	Ashoo Singhal	Ms. Rakhi Vimal, Sr. DR	
45.	5881/Del/2019	2014-15	AAACF7820L	ACIT, Circle-18(2)	Nitrex Chemicals India Ltd	Ms. Rakhi Vimal, Sr. DR	Venketesh Chaurasia, Adv
46.	5890/Del/2019	2015-16	AAACT0265F	DCIT, Circle-25(1)	Talbros Automotive Components Ltd	Ms. Rakhi Vimal, Sr. DR	Shri V. K. Garg, Adv
47.	5891/Del/2019	2013-14	AABCE9800E	ITO, Ward-8(2)	Empower Manpower Solutions P Ltd	Ms. Rakhi Vimal, Sr. DR	
48.	5977/Del/2019	2014-15	AAATL3800F	ITO(E)	Lahoria Education Society	Ms. Rakhi Vimal, Sr. DR	
49.	5981/Del/2019	2015-16	AAGPG1737Q	ITO, Ward-55(5)	Sanjay Goyal	Ms. Rakhi Vimal, Sr. DR	
50.	5982/Del/2019	2015-16	AEVPG4646M	ACIT, Circle-62(1)	Subodh Gupta	Ms. Rakhi Vimal, Sr. DR	
51.	6007/Del/2019	2013-14	AEAPS7307E	ACIT, Circle-64(1)	Chetan Bhushan Sanghi	Ms. Rakhi Vimal, Sr. DR	
52.	6077/Del/2019	2016-17	AADCB4208M	DCIT, Circle-1(1)(2)	Bombardier Transportation Sweden AB	Ms. Rakhi Vimal, Sr. DR	Shri Yojit Parek, Adv
53.	6330/Del/2019	2013-14	AACCD6836G	ACIT, Circle-7(1)	DLF New Gurgaon Retail Developers Ltd	Ms. Rakhi Vimal, Sr. DR	
54.	6430/Del/2019	2016-17	AAFCD0556J	ACIT, Circle-8(1)	Emerging Securities Pvt Ltd	Ms. Rakhi Vimal, Sr. DR	

55.	6473/Del/2019	2013-14	AABCI4339L	ACIT, Circle-17(2)	MNF Metal & Forming Pvt. Ltd	Ms. Rakhi Vimal, Sr. DR	
56.	6507/Del/2019	2015-16	AAACU9060B	DCIT, Circle-27(1)	Urjani Buildwell Pvt. Ltd	Ms. Rakhi Vimal, Sr. DR	
57.	6615/Del/2019	2015-16	AACCE9371P	ITO, Ward-8(2)	Emroyal Shiksha Pvt. Ltd	Ms. Rakhi Vimal, Sr. DR	Pranshu Singhal, Ca Mansi Jain, CA
58.	6617/Del/2019	2015-16	AAACA0350N	Addl CIT, Special Range-3	Desiccant Rotor International Pvt. Ltd	Ms. Rakhi Vimal, Sr. DR	
59.	6618/Del/2019	2016-17	AADCD5219J	Addl. CIT, Range- 03	Dayco Power Transmission P ltd	Ms. Rakhi Vimal, Sr. DR	
60.	6619/Del/2019	2016-17	AAMFD9286F	Addl. CIT Special Range-3	Domino Printech India LLP	Ms. Rakhi Vimal, Sr. DR	
61.	6668/Del/2019	2009-10	AMCPM9348R	ITO, Ward-1(5)	Ishwar Singh Mavi	Ms. Rakhi Vimal, Sr. DR	
62.	6837/Del/2019	2015-16	AKKPM6751A	ITO, Ward-2(5)	Vikas Mittal	Ms. Rakhi Vimal, Sr. DR	
63.	6836/Del/2019	2010-11	CSRPS3242M	ITO, Ward-2(5)	Veer Singh	Ms. Rakhi Vimal, Sr. DR	
64.	6826/Del/2019	2015-16	AAQPV3989F	ACIT, Circle-2	Rupendra Kumar Varshney	Ms. Rakhi Vimal, Sr. DR	
65.	6824/Del/2019	2015-16	ACWVP2498M	ITO, Ward-2(2)	Richa Varshney	Ms. Rakhi Vimal, Sr. DR	
66.	7509/Del/2019	2009-10	AAAAC3871C	ITO(E)	Chaudhary Bishambhar Singh Education Society	Ms. Rakhi Vimal, Sr. DR	
67.	7510/Del/2019	2013-14	AAAC3871C	ITO(E)	Chaudhary Bishambhar Singh Education Society	Ms. Rakhi Vimal, Sr. DR	K. P. Garg, Adv

-Sd/-
(H.S.SIDHU)
JUDICIAL MEMBER

-Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER