

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'Friday/I-1', NEW DELHI**

**BEFORE SH. R. K. PANDA, ACCOUNTANT MEMBER  
AND  
SH. K. NARASIMHA CHARY, JUDICIAL MEMBER**

M.A No.17/Del/2019in AND ITA No.1888/Del/2018  
Assessment Year: 2010–11

ITO  
Ward  
Exemption,  
Ghaziabad  
**(APPELLANT)**

Vs

Divya Prem Sewa Mission Nyas  
SC-281, Shastri Nagar, Ghaziabad  
PAN No. AABFD4898G  
**(RESPONDENT)**

Appellant by Ms. Nidhi Sharma, Sr.DR  
Respondent by Sh. Deepesh Garg,  
Advocate

M.A No.95/Del/2019 inAND ITA No.3635/Del/2017  
Assessment Year: 2012 –13

ACIT  
Circle – 26 (2)  
New Delhi

Vs

M/s. Vimoni India Pvt. Ltd.  
3D, Vandana Building,  
11, Tolstoy Marg,  
New Delhi-110001  
PAN No. AAACV3859K

Appellant by Ms. Nidhi Sharma, Sr. DR  
Respondent by Ms. RaginiHanda, CA

M.A No.98/Del/2019 IN and ITA No.4328/Del/2018  
Assessment Year: 2014 –15

DCIT  
Circle – 12 (1)  
New Delhi

Vs

M/s. Indian Sugar Exim Corporation  
Ltd. C Block,2<sup>nd</sup> Floor, Ansal Plaza,  
August Kranti, New Delhi  
PAN No. AAACI1163M  
Appellant by Ms. Ashima Neb, Sr.

Respondent by DR  
Sh. Sumit Jain, CA

M.A No.100/Del/2019 IN and ITA No.1091/Del/2017  
Assessment Year: 2007-08

ITO Ms. Usha Gupta  
Ward – 2 (5) Vs 108, New Road,  
Dehradun Dehradun  
PAN No. ABIPG9226B

Appellant by Ms. Nidhi Sharma, Sr. DR.  
Respondent by Sh. V. K. Tulsian, CA

Date of hearing 18.10.2019

Date of pronouncement 18.10.2019

## **ORDER**

### **PER BENCH:**

The Revenue through these Miscellaneous Applications requests the Tribunal to recall the exparte orders passed by it dismissing the appeals filed by the Revenue on account of low tax effect.

2. Ld. DR, referring to the contents of the miscellaneous application, submitted that the tax effect involved in the grounds raised by the revenue is more than Rs. 20 lacs. The Tribunal, however, has dismissed the appeal filed by the revenue by relying on the CBDT Circular No.3/2018 dated 11.07.2018 on the ground that the tax effect involved in the appeal filed by the revenue is below Rs. 20 lacs. He

accordingly submitted that a mistake has crept in the order of the Tribunal which requires rectification.

3. Ld. Counsel for the assesseees, on the other hand, conceded that the tax effect involved in the grounds raised by the revenue is above Rs.20 lacs and, therefore, a mistake has crept in the order of the Tribunal. They further submitted that in view of the recent CBDT circular No.17/2019 dated 08.08.2019 wherein the CBDT has raised the monetary limit to Rs.50 lacs for filing of the appeals by the Revenue before the Tribunal, the appeals of the Revenue are not maintainable and have to be dismissed.

4. We have gone through the record in the light of the submissions made on either side. We find the tax effect involved in the grounds raised by the Revenue in all these appeals is Rs. 20 lacs. Therefore, a mistake has crept in the order of the Tribunal by dismissing the appeal on account of low tax effect by relying on the CBDT circular No.3/2018 dated 11.07.2018. We, therefore, recall the orders of the Tribunal and the miscellaneous applications filed by the revenue are allowed.

5. The miscellaneous applications filed by the revenue are accordingly allowed.

**ITA No.1888/Del/2018, 3635/Del/2017, 4328/Del/2018  
& 1091/Del/2017**

6. After hearing both the sides we find the tax effect involved in the grounds raised by the Revenue in all these appeals is admittedly below Rs.50 lacs. The CBDT vide circular No.17/2019 dated 08.08.2019 has raised the monetary limit for filing of the appeals by the revenue before the Tribunal to Rs.50 lacs. Further the CBDT vide notification dated 20.08.2019 has held that the above circular is applicable even to pending appeals. Since the monetary limit involved in the grounds raised by the revenue in all these appeals is admittedly below Rs.50 lacs, therefore, in view of the CBDT circular and subsequent notification by CBDT (cited supra) the appeals filed by the Revenue are not maintainable. Accordingly, the same are dismissed.

7. In the result, the appeals filed by the revenue are dismissed.

Order pronounced in the open court on 18.10.2019.

Sd/-  
**(R.K PANDA)**  
**ACCOUNTANT MEMBER**  
**Date:-18.10.2019/ \*Neha\***

Sd/-  
**(K. NARSIMHA HARY)**  
**JUDICIAL MEMBER**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	18.10.2019
Date on which the typed draft is placed before the dictating Member	18.10.2019
Date on which the approved draft comes to the Sr.PS/PS	18.10.2019
Date on which the fair order is placed before the Dictating Member for Pronouncement	18.10.2019
Date on which the fair order comes back to the Sr. PS/ PS	18.10.2019
Date on which the final order is uploaded on the website of ITAT	18.10.2019
Date on which the file goes to the Bench Clerk	28.10.2019
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	