

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'A', NEW DELHI

BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER
AND
SHRI O.P. KANT, ACCOUNTANT MEMBER

ITA No. 6238/Del/2015
Assessment Year: 2008-09

DCIT, CENTRAL CIRCLE 18, NEW DELHI ROOM NO. 102, ARA CENTRE, E-2 JHANDEWALAN EXTN., NEW DELHI	Vs.	M/S SNEREA DEVELOPERS PVT. LTD. 301, BAKSHI HOUSE, 40-41, NEHRU PLACE, NEW DELHI - 19 (PAN: AAJCS5849K)
(Appellant)		(Respondent)

ITA No. 6331/Del/2015
Assessment Year: 2008-09

M/S SNEREA DEVELOPERS PVT. LTD. C/O BGJC & ASSOCIATES RAJ TOWER, G-1, ALAKNANDA COMMUNITY CENTRE, NEW DELHI (PAN: AAJCS5849K)	Vs.	DCIT, CENTRAL CIRCLE 18, NEW DELHI ROOM NO. 102, ARA CENTRE, E-2 JHANDEWALAN EXTN., NEW DELHI
(Appellant)		(Respondent)

ITA Nos. 6306 & 6307/Del/2015
Assessment Years: 2007-08 & 2008-09

DCIT, CENTRAL CIRCLE 18, NEW DELHI ROOM NO. 102, ARA CENTRE, E-2 JHANDEWALAN EXTN., NEW DELHI	Vs.	M/S VICTORY DUROBUILD PVT. LTD., 301, BAKSHI HOUSE, 40-41, NEHRU PLACE, NEW DELHI - 19 (PAN: AACCV3924F)
(Appellant)		(Respondent)

ITA Nos. 6333; 6334 & 6335/Del/2015

Assessment Years: 2007-08; 2008-09 & 2009-10

M/S VICTORY DUROBUILD PVT. LTD., 301, BAKSHI HOUSE, 40-41, NEHRU PLACE, NEW DELHI - 19 (PAN: AACCV3924F)	Vs	DCIT, CENTRAL CIRCLE 18, NEW DELHI ROOM NO. 102, ARA CENTRE, E-2 JHANDEWALAN EXTN., NEW DELHI
(Appellant)		(Respondent)

ITA Nos. 6309; 6378 & 6379/Del/2015

Assessment Years: 2007-08; 2009-10 & 2010-11

DCIT, CENTRAL CIRCLE 18, NEW DELHI ROOM NO. 102, ARA CENTRE, E-2 JHANDEWALAN EXTN., NEW DELHI	Vs.	M/S AEZ INFRATECH PVT. LTD. 301, BAKSHI HOUSE, 40-41, NEHRU PLACE, NEW DELHI - 19 (PAN: AACCK2036M)
(Appellant)		(Respondent)

ITA No. 6337; 6338; 6339 & 6341/Del/2015

Assessment Years: 2007-08; 2009-10; 2010-11 & 2012-13

M/S AEZ INFRATECH PVT. LTD. RAJ TOWER, G-1, ALAKNANDA COMMUNITY CENTRE, NEW DELHI (PAN: AACCK2036M)	Vs.	DCIT, CENTRAL CIRCLE 18, NEW DELHI ROOM NO. 102, ARA CENTRE, E-2 JHANDEWALAN EXTN., NEW DELHI
(Appellant)		(Respondent)

ITA Nos. 6328 & 6329/Del/2015

Assessment Years: 2008-09 & 2009-10

M/S STALWART PROPERTIES PVT. LTD., C/O BGJC & ASSOCIATES, RAJ TOWER, G-1, ALAKNANDA COMMUNITY CENTRE, NEW DELHI (PAN: AAICS7039J)	Vs.	DCIT, CENTRAL CIRCLE 18, NEW DELHI ROOM NO. 102, ARA CENTRE, E-2 JHANDEWALAN EXTN., NEW DELHI
(Appellant)		(Respondent)

Department by	Shri Subhakant Sahu, Sr. DR.
Assessee by	Shri Rajeshwar Prasad, CA & Sh. S.P. Singh, Sr. DR.

ORDER

PER BENCH

The aforesaid 16 appeals have been filed by the Department as well as Assessee against the separate impugned orders passed by the Ld. CIT(A), New Delhi relevant to respective assessment years as mentioned above.

2. At the time of hearing both the parties agreed that in the aforesaid Revenue Appeals the tax effect involved is less than Rs. 50 lacs and therefore, the same should be dismissed. At the same time, Ld. AR for the assessee made a statement that the cross appeals filed by the Assesseees in the aforesaid Revenue Appeals may also be dismissed as withdrawn, because the Departmental Appeals are being dismissed on account of low tax effect. He further submitted that the Assesseees' ITA No. 6335/Del/2015 (AY 2009-10) - Victory Durobuild Pvt. Ltd. vs. ACIT and 6328 & 6329/Del/2015 (AYrs 2008-09 & 2009-10) - Stalward Properties Pvt. Ltd. vs. ACIT, as aforesaid, may also be dismissed as withdrawn by

endorsing his remarks on the respective grounds of appeals of these 03 appeals.

3. Keeping in view of the statements made by both the parties and in view of the Instructions of CBDT circulated vide Circular No.17/2019 Dated 08.08.2019 as well as decision dated 14th August, 2019 of the ITAT, Ahmedabad 'A' Bench passed in the case of Income Tax Officer, Ward 3(2), Ahmedabad vs. Dinesh Madhvlal Patel and 627 others passed in ITA No. 1398/Ahd/2004 (AY 1998-99), all the Revenue Appeal and Assessee Appeals are dismissed.

4. In the result, all the 16 appeals filed by the Department as well as Assessee stand dismissed.

The decision is pronounced on 14.11.2019.

Sd/-
(O.P. KANT)
ACCOUNTANT MEMBER

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

Dated: 14.11.2019

"SRB"

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi