

आयकर अपीलीय अधिकरण दिल्ली, न्यायपीठ "शुक्रवार", दिल्ली में

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'FRIDAY', NEW DELHI**

सुश्री सुषमा चावला, न्यायिक सदस्य एवं डॉ. बी आर आर कुमार, लेखा सदस्य के समक्ष  
**BEFORE MS. SUSHMA CHOWLA, JM & DR. B.R.R. KUMAR, AM**

आयकर अपील सं. / ITA No.- 5561/Del/2017

निर्धारण वर्ष / Assessment Year 2012-13

ACIT,  
Circle-17(1),  
New Delhi

.....अपीलार्थी / Appellant

Vs

M/s Monnet Project Developers Ltd.,  
(Earlier known as M/s Monnet Sugar Ltd.,  
11, Masjid Moth, Greater Kailash Part II,  
New Delhi  
PAN-AADCM3323Q

..... प्रत्यर्थी / Respondent

***and 26 others as per Annexure-1***

अपीलार्थी की ओर से / Appellant by : Sh. Saras Kumar, Sr. DR

प्रत्यर्थी की ओर से / Respondent by : None

& as per Annexure-1

सुनवाई की तारीख / Date of Hearing : 10.01.2020	घोषणा की तारीख / Date of Pronouncement: 17.01.2020
---	---

**आदेश / ORDER**

**PER SUSHMA CHOWLA, JM:**

The captioned appeal in ITA No. 5561/Del/2017 and 26 appeals [as per Annexure-1] 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 8<sup>th</sup> August, 2019.

2. The Ld. DR for the Revenue pointed out that the present appeals are to be withdrawn as the tax effect involved in the cases are below Rs.50 Lacs.
3. The CBDT vide Circular No.17/2019 dated 08.08.2019 has revised the monetary limit for filing the appeals before the Tribunal to Rs.50 Lacs. Further, CBDT vide letter dated 20.08.2019 has also clarified that Circular No.17/2019 would be applicable to all pending appeals. In such circumstances, the present appeals filed by the Revenue in case of low tax effect are not maintainable.
4. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for re-institution of appeals, if the requisite material is brought to show that the appeals are protected by the exceptions prescribed in para 10 of the Circular dated 11.07.2018.
5. In conclusion, by applying the CBDT Circular dated 08.08.2019 and letter dated 20.08.2019 (supra), the captioned appeals of the Revenue are dismissed as withdrawn/not pressed.
6. In the result, all the appeals filed by the Revenue are dismissed.

Order pronounced in the open court on 17<sup>th</sup> day of January, 2020.

Sd/-

**(B.R.R. KUMAR)**

**लेखा सदस्य/ACCOUNTANT MEMBER**

Sd/-

**(SUSHMA CHOWLA)**

**न्यायिक सदस्य/JUDICIAL MEMBER**

**दिल्ली / दिनांक Dated : 17<sup>th</sup> January, 2020**

*SH*

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. मुख्य आयकर आयुक्त/ The Pr. CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, दिल्ली / DR, ITT, Delhi
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक रजिस्ट्रार, आयकर अपीलीय अधिकरण ,दिल्ली  
AR, ITAT, Delhi

Draft dictated	10.01.2020
Draft placed before author	10.01.2020
Approved Draft comes to the Sr.PS/PS	17.01.2020
Order signed and pronounced on	
File sent to the Bench Clerk	17.01.2020
Date on which file goes to the AR	
Date on which file goes to the Head Clerk.	
Date of dispatch of Order.	
Date of uploading on the website	17.01.2020

## Annexure-1

Sl. No.	Appeal No.	Asstt. Year	Name of Appellant	Name of Respondent	PAN	Name of AR-(Shri/Kum/Smt)
1	ITA 431/Del-2018	2012-13	DCIT, Circle- 2(1)(1), New Delhi	Hertwich Engineering	AACCH3745E	None
2	ITA 455/Del-2018	2013-14	ITO, Ward- 17(4), New Delhi	Navbharat International Ltd.	AABCN9065G	None
3	ITA 5087/Del-2018	2014-15	ACIT, Circle- Karnal	Sh. Ramgopal Proprieter	ABFPG9454L	None
4	ITA 5192/Del-2018	2014-15	DCIT, Circle-22(2), New Delhi	M/s SGS Infratech Ltd.	AABCS6180M	None
5	ITA 5622/Del-2018	2007-08	ITO, Ward-63(5), New Delhi	The Jwala Coop. Urban Thrift & Credit Society Ltd.	AABAT0924C	None
6	ITA 6136/Del-2018	2015-16	DCIT, Central Circle-18, New Delhi	M/s Utech Developers Ltd.	AAACU8713H	None
7	ITA 6169/Del-2018	2012-13	ACIT, Central Circle-19, New Delhi	M/s Kapis Impex LLP	AARFK7460P	Sh. Piyush K. Kamal, Adv
8	C.O. No. 206/Del/2018	2012-13	Brahamputra Infrastructure Ltd	DCIT, CC- 15, New Delhi	AAACB8918K	Sh. Piyush K. Kamal, Adv
9	ITA 6172/Del-2018	2011-12	ACIT, CC- 19, New Delhi	M/s Murli Tradex LLP	AAALM2962R	Sh. Piyush K. Kamal, Adv
10	C.O. No. 209/Del/2018	2011-12	M/s Murli Tradex LLP	ACIT, CC- 19, New Delhi	AAALM2962R	Sh. Piyush K. Kamal, Adv
11	ITA 7737/Del-2018	2014-15	DCIT, CC-13(2), New Delhi	M/s Jindal Stainless Steel Ltd.	AABCJ4346C	None
12	ITA 7748/Del-2018	2013-14	ACIT, Circle- 18(2), New Delhi	M/s Nogle Technologies P. Ltd	AADCN5003G	None
13	ITA 7868/Del-2018	2013-14	ACIT, Circle-46(1), New Delhi	M/s Ajay Export	AAFA4705E	Sh. V.K. Garg, Adv
14	ITA 8014/Del-2018	2012-13	DCIT, (Exemptin), Circle-Ghaziabad	M/s Manav Sewa Sangh Vrindaban	AAATM1485H	None
15	ITA 8037/Del-2018	2015-15	ITO, Ward-3, Panipat	Sh. Trilok Chand Jawa HUF	AABHT7689B	None
16	ITA 8199/Del-2018	2015-16	ACIT, Circle- 19(2), New Delhi	M/s Param Mitra Investment P. Ltd.	AAHCP6311R	None
17	ITA 8201/Del-2018	2015-16	ACIT, Circle- 19(2), New Delhi	M/s PPAP Automotive Ltd.,	AAACP5144P	None
18	ITA 8337/Del-2018	2014-15	ITO, Ward-2(2), Gurgaon	Shri. Jeet Ram	ALIPR3861A	None
19	ITA 511/Del-2019	2015-16	DCIT, (Exemption) Circle, Ghaziabad	M/s Doon Education & Associates Services	AAAAR3499M	None

				Society, Dehradun		
20	ITA 6257/Del-2017	2014-15	ACIT, Exemption, New Delhi	Gyan Mandir Society	AAATG0311N	None
21	ITA 6555/Del-2017	2014-15	ACIT, CC-26, New Delhi	Sanjay Dalmia	AADPD9438N	None
22	ITA 6442/Del-2017	2013-14	Add. CIT, Special Range-7, New Delhi	Om Nanotech Pvt. Ltd.	AACCB4275B	None
23	ITA 6443/Del-2017	2014-15	Add. CIT, Special Range-7, New Delhi	Om Nanotech Pvt. Ltd.	AACCB4275B	None
24	ITA 768/Del/2019	2015-16	DCIT, New Delhi	M/s C & C Construction Ltd	AAACC4543R	None
25	ITA 1560/Del-2019	2013-14	ITO, Ward-4(4), New Delhi	Bhandari Builders P. Ltd.	AAACB2570R	None
26	ITA 656/LKW -2015	2011-12	ITO-2(1), Lucknow	M/s Chandan Health Care Ltd.	AACCC1996N	None