

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A-1', NEW DELHI**

**BEFORE SHRI J. SUDHAKAR REDDY, ACCOUNTANT MEMBER
AND SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

Sl. No.	ITA/IT(SS)A/ C.O.No.	Appellant	Respondent	A.Y/ Asst. Period	Assessee by
1.	4510/Del/15	ITO, Ward, 47(3) New Delhi	Sh.Ravinder Kumar Bothra 604, Gali Ganteeshwar Katra Neel, Chandni Chowk Delhi 110 006 PAN: ABMPB 8970 D	2007-08	None
2.	4144/Del/2015	ACIT, Circle 52(1) Room No.1405 14 th floor E -2 Block Dr SP Mukherjee Civic Centre New Delhi	Sh. Harpreet Singh Chawla L/H of Late Shri PS- Chawla B 45/47, Shiv Mahal C.P. New Delhi 110 001 PAN: AACPC 8839 M	2000-01	None
3.	350/Del/2015	ITO, Ward 23(4) New Delhi	Silver Fern Hotels P.Ltd 60 Janpath New Delhi 110 001 PAN: AAHCS 9586 P	2005-06	None
4.	4962/Del/2015	DCIT, Circle 14(1) New Delhi	K.S.Enterprises P.Ltd. Central Market Phase I, Ashok Vihar Delhi 110 052 PAN: AAACK 0327 R	2007-08	None
5.	5087/Del/15	ACIT, Circle 63(1) Room No. 2205 22 nd floor Block E 2 Dr.Shyama Prasad Mukherjee Civic Centre New Delhi	Ammonia Supply Co., 18, New Colony Modal Basti New Delhi 110 055 PAN: AAIFA 0098 E	2011-12	None

6.	4045/Del/2015	ITO, Ward 33(2) Room no.1310 13 th Floor E 2 Block Pratyaksh Kar Bhvn Dr.Shyama Prasad Mukherjee Civic Centre J.L.Nehru Marg Minto Road New Delhi 110 002	Sh. Attar Singh Prop. M/s Attar Global C/O Jagdish Lal Grover & Co., Advocate Chamber no.169 Block II Delhi High Court New Delhi 110 003 PAN: ALBPS 4787 Q	2009-10	None
7.	3655/Del/2015	ITO, Ward 20(1) New Delhi	Principal Insys Ltd. 302, 3 rd floor South Ex. Plaza I, NDSE II New Delhi 110 049 PAN: AACCP 7798 P	2011-12	None
8.	3693/De/2015	ITO, Ward 2(2) New Delhi	Sultan Chand Dropadi Devi Education Foundation 4792/23 Daryaganj New Delhi 110 002 PAN: AABTS 4221 L	2010-11	None
9.	3570/Del/2015	ITO, Ward 38(5) Room no.1009 10 th Floor E-2 Block Dr.SP Mukherjee Civic Centre Delhi 110 002	Sh. Mukesh Aggarwal E 101 Krishan Vihar Delhi 110 086 PAN: AEWPA 3079 D	2009-10	None
10.	2794/Del/2015	DCIT, Circle 7(1) New Delhi	Dee Development Engineers Ltd. 1255, Sector 14 Faridabad PAN: AACCD 0207 H	2010-11	None
11.	2790/Del/2015	DCIT, Circle 7(2) Room no.403 C.R.bldg. I.P.Estate New Delhi 110 002	Dhir Global Industries Ltd. 14, Navjeevan Vihar New Delhi 110 017 PAN: AAACD 7431 P	2005-06	None
12.	4647/Del/15	ACIT, C.Circle 13 Room no.355 3 rd floor	Jay Ushin Ltd. GI 48, GT Karnal road New Delhi	2010-11	None

		Jhandewalan Extn. New Delhi 110 055	PAN: AAACJ 1214 A		
13.	5237/Del/2015	ITO, Ward 2(5) Aayakar Bhawan Bhainsali Ground Delhi Road Meerut	Sh. Suresh Kumar Rat Vill. & P.O. Sankhol Tehsil Bahadurgar Jhanijar Haryana PAN: AKJPR 1710 K	2010-11	None
14.	3605/Del/2015	ITO, Ward 39(5) Room no.1007 10 th floor E 2, Block Civic Centre New Delhi	Smt.Nirmala Devi A 3/48, Sector 3 Rohini Delhi 110 085 PAN: AIAPD 6021 E	2009-10	None
15.	5083/Del/2015	ITO, Ward 1(3) New Delhi	Aditya Buildwell P.Ltd. Bharat Bhawan 10, New Rajdhani Enclave Preet Vihar Vikas Marg Delhi 110 092 PAN: AAGCA 6848 R	2010-11	None
16.	3597/Del/2015	DCIT, Cen.Circle 27 Room no.327 ARA Centre, E 2 Jhandewalan Extn. New Delhi 110 055	Ridgeview Developers P Ltd. H 69, UGF., C.P. New Delhi PAN: AACCR 8019 D	2004-05	None
17.	5317/Del/2015	ACIT, C.Circle 26 Room no.323 3 rd floor ARA Centre, E 2 Jhandewalan Extn. New Delhi 110 055	True Developers P.Ltd. 1 st Floor Pinnacle Building International Tech. Park Tara Mani Road Chennai PAN: AACCT 4871 F	2009-10	None
18.	173/Del/2015	ACIT, Circle 61(1) New Delhi	Sood Brij & Associates C 72, Basement South Ex. II New Delhi 110 049 PAN: AACFS 1960 K	2011-12	None

19.	C.O.265/Del/15	Sood Brij&Associates New Delhi	ACIT, Circle 61(1) New Delhi		
20.	4464/Del/2015	DCIT, Circle 13(1) New Delhi	JV Strips Ltd. Z 97, 1 st floor Loha Mandi Naraina New Delhi 110 028 PAN: AAACJ 2278 G	2010-11	None

Department by: Shri Ravi Jain, CIT, D.R.

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ORDER

PER J.SUDHAKAR REDDY, ACCOUNTANT MEMBER

All these appeals are filed by the Revenue and are directed against separate orders passed by the Ld.CIT(A). The assessee has filed a Cross Objection no. 265/Del/2015 (in ITA 173/Del/15).

2. As the tax effect in each of these Revenue appeals, was found as not exceeding the monetary limit of Rs.10 lakhs, they were posted for disposal.

3. The Ld.CIT., D.R. Mr.Ravi Jain represented the Revenue, whereas none were present on behalf of the assesses.

4. Mr.Ravi Jain, the Ld.CIT, D.R. filed a letter and submitted that, the Revenue requires time in all these cases, as a verification report from the Assessing Officer, as well as the Instructions from the Commissioner of Income Tax is required, for withdrawing/not pressing these appeals. He further pointed out that in para 7 of the said Circular it has been clarified by

the CBDT that the withdrawal of these appeals by the Revenue on the ground that the tax effect is below Rs.10 lakhs, will not be a precedent.

5. We have considered the submissions of the Ld.CIT, D.R. as well as that of the Ld.Counsels for the assesses.

6. We have verified the tax effect on the income in dispute before us, in each of these Revenue appeals and have come to a conclusion that the tax effect on the quantum of income, that is in dispute before us in the grounds raised by the Revenue, is below Rs.10 lakhs. Hence in our view all the appeals filed by the Revenue are not maintainable in view of the CBDT Circular no.21/2015, F.No. 279/Misc./142/2007-ITJ(Pt.) dt.10th December, 2015 read with S.268A of the Income Tax Act 1961 (the Act).

7. Under these circumstances we are of the considered opinion that the request of the Ld.CIT, D.R. that the cases may be adjourned so as to enable him to call for reports from the respective Assessing Officers need not be granted. Hence we dispose off these cases.

8. However, in case the Assessing Officer, comes across a mistake in the calculation of tax effect or if he is of the opinion that the Revenue appeal is covered by any of the exceptions specified in the CBDT Circular No.21/2015 dated 10th December,2015, F.No. 279/Misc./142/2007-ITJ(Pt.), the A.O. is granted liberty to file a Misc. Application u/s 254(2) of the Income Tax Act 1961 pointing out the mistake. If the Bench is convinced that there is a mistake apparent on record, then its order in that particular revenue appeal will be recalled and the appeal will be restored for fresh disposal on merits.

9. In the result all the Revenue appeals are dismissed as 'not maintainable'. As we have dismissed the Revenue appeals, the Cross Objection No. 265/Del/2015 (in ITA 173/Del/15) has become infructuous and is dismissed as such.

Order pronounced in the Open Court on 23rd December, 2015.

Sd/-

**(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER**

Sd/-

**(J. SUDHAKAR REDDY)
ACCOUNTANT MEMBER**

Dated: 23rd December, 2015

** Manga*

Copy forwarded to: -

1. Appellant
 2. Respondent
 3. CIT
 4. CIT(A)
 5. DR, ITAT
- TRUE COPY

By Order,

ASSISTANT REGISTRAR