

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

**BEFORE SHRI G.D. AGRAWAL, VICE PRESIDENT AND
SMT. DIVA SINGH, JUDICIAL MEMBER**

ITA/C.O.No.	Appellant	Respondent	Assessment Year
2061/Del/2014 & C.O. No. 15/Del/2015	ITO, Ward-25(3), New Delhi.	Shri Ghan Shyam Goyal, 301/1-D, Nehru Nagar, New Delhi – 110 008. PAN : AIAPG1365N.	2005-06
2100/Del/2014	ITO, Ward-26(3), New Delhi.	Smt. Sushila Shokeen, R/o 105, Ground Floor, Sector-17, Pocket-D, Dwarka, New Delhi – 110 075. PAN : BMCPS1599F.	2009-10
2113/Del/2014	ITO, Ward-8(1), New Delhi.	M/s SGE Advisors (India) Pvt.Ltd., (Formerly known as Suncap Financial Advisory Services (India) Pvt.Ltd.), 9 th Floor, Meridian Commercial Tower, Raisana Road, New Delhi – 110 001. PAN : AAACS8138C.	2004-05
2269/Del/2014	ITO, Ward-23(2), New Delhi.	Shri Khazan Singh Aggarwal, E-15, Greater Kailash Part-II, New Delhi – 110 048. PAN : AACPA0617P.	2000-01
3108/Del/2014	DCIT, Circle-14(1), New Delhi.	M/s Purvanchal Construction Works Pvt.Ltd., LSC, A-7, 2 nd Floor, Purvanchal Plaza, Mayur Vihar, New Delhi – 110 091. PAN : AAACP4848A.	2007-08
2770/Del/2014	DCIT, Circle-42(1), New Delhi.	Ms. Nandani Kochar, 1, Paschimi Marg, Vasant Vihar, New Delhi. PAN : AALPK5294M.	2006-07
3196/Del/2014	DCIT-TDS, Noida.	M/s Greater Noida Industrial Development Authority, H-169, Sector Gamma, Greater Noida. PAN : MRTGO0443C.	2009-10

3084/Del/2014 and 3085/Del/2014	ACIT, Central Circle- 17, New Delhi.	Shri Shruti Choudhari, 223, Sukhdev Vihar, New Delhi – 110 025. PAN : AFAPC3187K.	2002-03 & 2005-06
3081/Del/2014	ITO, Ward-2, Bhiwani.	M/s P.P. Lakra Filling Station, Mahendergarh Road, Charkhi Dadri. PAN : AAGFP4570N.	2010-11
3578/Del/2014	DCIT, Circle-11(1), New Delhi.	M/s International Cars & Motors Ltd., Sonalika House, 283, AGCR Enclave, Karkardooma, Delhi – 110 092. PAN : AABCI2403D.	2009-10
2749/Del/2014	ITO, Ward-35(4), New Delhi.	M/s Hanumant Builders and Land Developers, D-112, Vivek Vihar, Delhi – 110 092. PAN : AAEFH1486P.	2009-10
2784/Del/2014	ITO, Ward-12(1), New Delhi.	M/s Genex Foods Pvt.Ltd., A-28, Swasthay Vihar, Delhi – 110 092. PAN : AABCG5132D.	2005-06
2751/Del/2014	ITO, Ward-32(1), New Delhi.	Shri Jindu Ram Arora, 15, Jagan Nath Market, Ashram, New Delhi – 110 015. PAN : AAHPA4218R.	2008-09
2855/Del/2014	ITO, Ward-12(3), New Delhi.	M/s Hemkunt Steel & Wires Pvt.Ltd., 207, Ground Floor, 87, Zamroodpur, Greater Kailash-I, New Delhi – 110 048. PAN : AAACH0006L.	2009-10
2761/Del/2014	ACIT, Circle-24(1), New Delhi.	M/s Sara Investments, E-30, Anand Niketan, New Delhi – 110 049. PAN : ABJFS2721C.	2009-10
2779/Del/2014	ITO (TDS), Moradabad.	M/s Life Insurance Corporation of India, Civil Lines, Rampur. PAN : LKNLO5208A.	2009-10
2777/Del/2014	ITO (TDS), Moradabad.	Executive Engineer, Construction Division, LNV Bansi Sidharth Nagar. PAN : LKNNO5259C.	2009-10

Appellants by : Shri Ravi Jain, CIT-DR.
Respondent by : None.

Date of hearing : 17.12.2015
Date of pronouncement : 17.12.2015

ORDER

PER G.D. AGRAWAL, VP :-

All these groups of appeals by the Revenue and one cross-objection by the assessee in the case of ITA No.2061/Del/2014 were fixed because apparently, in all the cases, the tax effect is below ₹10 lakhs.

2. The CBDT in its Circular No.21/2015 dated 10th December, 2015 has revised the monetary limit for filing of the departmental appeals to the ITAT at ₹10 lakhs which is evident from paragraph 3 of the Circular, which reads as under:-

“3. Henceforth, appeal/SLPs shall not be filed in cases where the tax effect does not exceed the monetary limits given hereunder:-

<i>S.No.</i>	<i>Appeals in Income-tax matters</i>	<i>Monetary Limit (in Rs)</i>
<i>1.</i>	<i>Before Appellate Tribunal</i>	<i>10,00,000/-</i>
<i>2.</i>	<i>Before High Court</i>	<i>20,00,000/-</i>
<i>3.</i>	<i>Before Supreme Court</i>	<i>25,00,000/-</i>

It is clarified that an appeal should not be filed merely because the tax effect in a case exceeds the monetary limits prescribed above. Filing of appeal in such cases is to be decided on merits of the case.”

3. In paragraph 10 of the Circular, such monetary limits have been made applicable retrospectively. For ready reference, we reproduce paragraph 10 below:-

“10. This instruction will apply retrospectively to pending appeals and appeals to be filed henceforth in High Courts/Tribunals. Pending appeals below the specified tax limits in para 3 above may be withdrawn/not pressed. Appeals before the Supreme Court will be governed by the instructions on this subject, operative at the time when such appeal was filed.”

4. Therefore, the above Circular would be squarely applicable to the appeal under consideration before us.

5. Learned CIT-DR Shri Ravi Jain who appeared at the time of hearing before us stated that he needs some time to call for the report from the Assessing Officer as well as instructions from Administrative CIT for withdrawing these appeals because the appeals were filed with the approval of Administrative CIT. Learned CIT-DR further pointed out that in paragraph 7 of the said Circular, it has been clarified by the CBDT that withdrawal of these appeals by the Revenue on account of low tax effect should not be considered as a precedent in the subsequent years of the acceptance of issues involved in this appeals and, therefore, if in the subsequent year similar issue arises before the ITAT where the appeal is above the tax limit as prescribed in this Circular, the same should be decided on merits.

7. After considering the submissions of learned DR, the facts of the case and the Circular of the CBDT, we are of the opinion that there is no necessity for adjourning the appeals and calling the report from the Assessing Officer because, apparently, the tax effect involved in these appeals of the Revenue is below ₹10 lakhs. However, we add here that if on receipt of order the Assessing Officer finds that the tax effect is above ₹10 lakhs or, in any other manner, the Circular is not applicable, he will be at liberty to file the miscellaneous application. We also agree with the contention of the learned CIT-DR that this order would not be considered as an acceptance by the Revenue on the issue involved in these appeals and will not be an estoppel for the Revenue

to take up the issue involved in these appeals before the ITAT on merits if the tax effect in those years is more than ₹10 lakhs. With this remark, we deem it proper to dismiss the appeals in the light of the Circular No.21/2015 of CBDT dated 10th December, 2015.

8. In the result, the appeals of the Revenue as well as the cross-objection No.15/Del/2015 are dismissed.

Decision pronounced in the open Court on 17.12.2015.

Sd/-
(DIVA SINGH)
JUDICIAL MEMBER

Sd/-
(G.D. AGRAWAL)
VICE PRESIDENT

VK.

Copy forwarded to: -

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

Assistant Registrar