

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

Civil Appeal No.5068/2011

COMMISSIONER OF INCOME TAX-XIII, DELHI

Appellant(s)

VERSUS

M/S MEREENA CREATIONS

Respondent(s)

O R D E R

This appeal by special leave is filed against the judgment and order dated 30.10.2009 passed by the High Court of Delhi at New Delhi in Income Tax Appeal No.650 of 2006.

I.A. No.150488 of 2018 has since then been filed by the appellant submitting inter alia:

“..

8. With greatest respect & in the humble pleading, the CBDT Instruction No.3 of 2018 dated 11.07.2018 as amended by letter dated 20.08.2018 has been issued qua revision of monetary limits for filing of appeals and equally applicable retrospectively to the pending appeals filed, by the Department before Income Tax Appellate Tribunal, High Courts and SLP(s)/appeals before Hon'ble Supreme Court as measures for reducing litigation, which contains the substance that where the tax effect in the Departmental Appeal for an assessee is less than Rs.1,00,00,000/- (1 Crore) before the Hon'ble Supreme Court, the same is to be withdrawn/not pressed, resultantly in the present case the total addition is of Rs.28,88,993/- and the tax effect is Rs.13,48,955/- (13.48 lakhs), both are sufficiently below the prescribed monetary limits and thus the case is squarely covered under the Departmental Circular No.3 of 2018 and liable to be dismissed only on the ground of low tax effect.

9. Because the case of the Respondent Assessee does

not fall in any of the categories as mentioned in Para 10 of the Departmental Circular No.3 of 2018 and as such the present case is liable to be dismissed on the ground of low tax effect only.”

Ms. Shirin Khajuria, learned advocate appearing for the appellant submitted that the Department in the aforesaid circumstances is not desirous of pressing this appeal. Her statement is recorded.

The Appeal stands disposed of, leaving all the questions of law open.

Pending applications, if any, also stand disposed of.

.....J.  
[UDAY UMESH LALIT]

.....J.  
[INDU MALHOTRA]

New Delhi,  
March 26, 2019.

ITEM NO.106

COURT NO.7

SECTION XIV

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s). 5068/2011

COMMISSIONER OF INCOME TAX-XIII, DELHI

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Date : 26-03-2019 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE UDAY UMESH LALIT  
HON'BLE MS. JUSTICE INDU MALHOTRA

For Appellant(s)

Mr. Aman Lekhi, ASG  
Ms. Shirin Khajuria, Adv.  
Ms. Shradha Deshmukh, Adv.  
Mr. B. V. Balaram Das, AOR

For Respondent(s)

Mr. Kaushik Choudhury, AOR

UPON hearing the counsel the Court made the following  
O R D E R

The Appeal stands disposed of, leaving all the  
questions of law open in terms of the signed order.

Pending applications, if any, also stand disposed of.

(INDU MARWAH)  
COURT MASTER

(SUMAN JAIN)  
BRANCH OFFICER

(signed order is placed on the file)