

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "A", NEW DELHI  
BEFORE SHRI R. K. PANDA, ACCOUNTANT MEMBER  
AND  
SHRI SUCHITRA KAMBLE, JUDICIAL MEMBER**

**ITA No.246/Del/2015  
Assessment Year : 2010-11**

ITO Ward-2(4) New Delhi	<b>Vs.</b>	Anamyae Infratech Pvt. Ltd. C-219, Gali No. 8, Bhajan Pura Delhi
<b>PAN : AAHCA7083M</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by : None  
Department by : Smt. Aparna Kaser, CIT-DR  
Date of hearing : 26-09-2017  
Date of pronouncement : 26 -09-2017

**ORDER**

**PER R. K. PANDA, AM :**

This appeal filed by the revenue is directed against the order dated 30<sup>th</sup> October, 2014 of the CIT(A)-IV, New Delhi relating to assessment year 2010-11.

2. Despite service of notice non-appeared on behalf of the assessee. Therefore, this appeal is being disposed of on the basis of material available on record and after hearing the ld. DR.

3. It was seen that the tax effect on the ground raised by the revenue is below Rs. 10 lakhs . When the same was pointed out to the Ld. DR, he also

conceded that the tax effect on the ground raised by the revenue is below Rs. 10 lakhs. In view of the above and in view of CBDT Instruction no. 21/2015 dated 10<sup>th</sup> December, 2015, the departmental appeal is not maintainable. Accordingly the appeal filed by the revenue is dismissed on account of low tax effect.

4. In the result the appeal filed by the revenue is dismissed.

(Order Pronounced in the Court at the time of hearing itself i.e. on 26.09.2017)

**Sd/-**

**Sd/-**

(SUCHITRA KAMBLE)  
JUDICIAL MEMBER

(R. K. PANDA)  
ACCOUNTANT MEMBER

Dated:26-09-2017.

*Binita*

*Copy of order to: -*

- 1) The Appellant
- 2) The Respondent
- 3) The DRP-IV, New Delhi
- 4) The DR, I.T.A.T., New Delhi

By Order

Assistant Registrar  
ITAT, New Delhi

S.No.	Details	Date	Initials	Designation
1	Draft dictated on	26.09.2017		Sr. PS/PS
2	Draft placed before author	26.09.2017		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
6	Kept for pronouncement on	26.9.2017		Sr. PS/PS
7	Date of uploading of Order	26.9.2017		Sr. PS/PS
8	File sent to Bench Clerk	26.9.2017		Sr. PS/PS
9	Date on which the file goes to the Head Clerk			
10	Date on which file goes to the A.R.			
11	Date of Dispatch of order			