

THE INCOME TAX APPELLATE TRIBUNAL  
"K" Bench, Mumbai  
Before Shri Shamim Yahya (AM) & Shri Pawan Singh (JM)

I.T.A. No. 4425/Mum/2015 (Assessment Year 2010-11)

DCIT 9(2)(2) Room No.204 2 <sup>nd</sup> Floor Aayakar Bhavan M.K. Road Mumbai-400 020.	Vs.	M/s. E2E Infotech India Pvt. Ltd. C/o. Aurionpro Solution Ltd. 35 <sup>th</sup> Floor, Sunshine Towers Tulsi Pipe Road, Dadar(West) Mumbai-400 013.  PAN : AAACV2823P
(Appellant)		(Respondent)

Assessee by	None
Department by	Shri V. Jenardhanan
Date of Hearing	15.10.2019
Date of Pronouncement	06.01.2020

ORDER

Per Shamim Yahya (AM) :-

The appeal filed by the Revenue is directed against the order dated 15.4.2015 passed by the learned CIT(A) and it relates to A.Y. 2010-11. The Revenue is aggrieved by the decision of the learned CIT(A) in deleting the Transfer pricing adjustment amounting to Rs. 28,27,840/-.

2. At the outset it is noted that the tax effect involved in the quantum under dispute is less than Rs.50.00 lakhs and hence the Revenue is precluded from pursuing this appeal as per CBDT vide Circular No. 17/2019 dated 8.8.2019. Accordingly, this appeal by the Revenue is dismissed in limine on account of tax effect.

3. In the result, the appeal filed by the Revenue is dismissed.  
Order has been pronounced in the Court on 06.01.2020.

Sd/-  
(PAWAN SINGH)  
JUDICIAL MEMBER

Sd/-  
(SHAMIM YAHYA)  
ACCOUNTANT MEMBER

Mumbai; Dated : 06/1/2020

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai
6. Guard File.

//True Copy//

BY ORDER,

(Assistant Registrar)  
ITAT, Mumbai

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