

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'SMC-2' BENCH,
NEW DELHI

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER

ITA No. 2145/DEL/2018
[Assessment Year: 2014-15]

The I.T.O
Ward - 1(3)
New Delhi

Vs. M/s Acrux Consultancy Solutions Pvt Ltd
Plot No. 62E, First Floor, Pocket B-7
Phase 3, Mayur Vihar, New Delhi

PAN: AAJCA 8721 C

[Appellant]

[Respondent]

Date of Hearing : 18.03.2020
Date of Pronouncement : 18.03.2020

Assessee by : None

Revenue by : Shri Gaurav Dudeja, Sr. DR

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:

This appeal by the Revenue is preferred against the order of the Commissioner of Income Tax [Appeals] - 1, New Delhi dated 03.01.2018 pertaining to assessment year 2014-15.

2. A perusal of the grievance of the revenue shows that the tax effect would be less than Rs. 50 lakhs, therefore, this appeal is not maintainable as per CBDT Circular No. 17/2019 dated 08.08.2019.

3. This appeal is, accordingly, dismissed with liberty to the revenue to approach the Tribunal as per the provisions of law, should it feel that the tax effect is more than Rs. 50 lakhs.

4. In the result, the appeal of the Revenue in ITA No. 2145/DEL/2018 is dismissed.

The order is pronounced in the open court on 18.03.2020.

Sd/-

**[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 18th March, 2020.

VL/

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	