

THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'D' BENCH,
NEW DELHI

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER

ITA No. 1320/DEL/2010
[Assessment Year: 2005-06]

The Dy. C.I.T
Circle 17(1)
New Delhi

Vs.

M/s VIC Enterprises Pvt Ltd
4th Floor, Punjabi Bhawan
10, Rouse Avenue, New Delhi

PAN: AAACV 0132 D

[Appellant]

[Respondent]

Date of Hearing : 11.11.2020
Date of Pronouncement : 11.11.2020

Assessee by : None

Revenue by : Shri Rajesh Kumar, DR

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER,

This appeal by the Revenue is preferred against the order of the
ld. CIT(A) - 3, New Delhi dated 12.11.2009 pertaining to Assessment
Year 2005-06.

2. At the very outset, ld. DR pointed out that the tax effect in the present appeal would be less than Rs. 50 lakhs.

3. 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.

4. On such concession, 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.

5. In the result, the appeal of the Revenue in ITA No. 1320/DEL/2010 is dismissed.

The order is pronounced in the open court on 11.11.2020.

Sd/-

Sd/-

**[SUDHANSHU SRIVASTAVA]
JUDICIAL MEMBER**

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

Dated: 11th November, 2020.

VL/

Copy forwarded to:

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

Asst. Registrar
ITAT, New Delhi

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