

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'B' BENCH,
NEW DELHI

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

ITA No.1420 & 1421/DEL/2018
[Assessment Year: 2013 -14 & 2014-15]
(THROUGH VIDEO CONFERENCING)

ACIT
Central Circle -27
New Delhi

Vs. M/s Flex Foods Ltd.
305, 3rd Floor, Bhanot Corner,
Pamposh Enclave,
Greater Kailash-I, New Delhi
PAN: AAACF0108K

[Appellant]

[Respondent]

Date of Hearing : 01.12.2020
Date of Pronouncement : 02.12.2020

Revenue by : Kumar Hrishikesh, CIT DR

Assessee by : Shri M.P. Rastogi, Advocate

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:

These appeals by the Revenue are preferred against the order of the Commissioner of Income Tax [Appeals]-29, New Delhi dated 08.12.2017 pertaining to assessment year 2013-14 and 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 appeals of the Revenue in ITA No. 1420 & 1421/DEL/2018 are dismissed.

5. Decision has been announced in the open court in presence of representatives of the both sides.

The order is pronounced in the open court on 02.12.2020.

Sd/-

[SUDHANSHU SRIVASTAVA]

JUDICIAL MEMBER

Dated: 02nd December, 2020.

VL/

Copy forwarded to:

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

Sd/-

[N.K. BILLAIYA]

ACCOUNTANT MEMBER

Asst. Registrar,
ITAT, New Delhi

Date of dictation	02.12.2020
Date on which the typed draft is placed before the dictating Member	03.12.2020
Date on which the typed draft is placed before the Other Member	03.12.2020
Date on which the approved draft comes to the Sr.PS/PS	03.12.2020
Date on which the fair order is placed before the Dictating Member for pronouncement	03.12.2020
Date on which the fair order comes back to the Sr.PS/PS	03.12.2020
Date on which the final order is uploaded on the website of ITAT	03.12.2020
Date on which the file goes to the Bench Clerk	03.12.2020
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	