

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'E' BENCH,
NEW DELHI (THROUGH VIDEO CONFERENCING)

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

ITA No.6239 & 6238/DEL/2017
[Assessment Year: 2014-15 &2013-14]

The Dy. C.I.T.
Central Circle - 1
Faridabad

Vs. M/s Marathon Electric India P. Ltd.
Model Town, Sector - 11, Faridabad

PAN: AAACG 5525 H

[Appellant]

[Respondent]

Assessee by : None
Revenue by : Ms. Rakhi Vimal, Sr. DR

Date of Hearing : 04.01.2021
Date of Pronouncement : 04.01.2021

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:

Both the captioned appeals by the Revenue are preferred against the orders of the Commissioner of Income Tax [Appeals], Faridabad dated 14.07.2017 and 24.07.2017 pertaining to Assessment Years 2014-15 and 2013-14.

2. A perusal of the grievance of the revenue shows that the tax effect would be less than Rs. 50 lakhs, therefore, these appeals are not maintainable as per CBDT Circular No. 17/2019 dated 08.08.2019.
3. These appeals are, 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 Nos. 6239 and 6238/DEL/2017 are dismissed.
5. Decision has been announced in the open court in the presence of the ld. DR.

The order is pronounced in the open court on 04.01.2021.

**[SUDHANSHU SRIVASTAVA]
JUDICIAL MEMBER**

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

Dated: 04th January, 2021.

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	