

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

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND  
SHRI KULDIP SINGH, JUDICIAL MEMBER**

**ITA No.2149 & 2150/DEL/2017  
[Assessment Year: 2010-11 & 2011-12]**

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

Vs. British Airways Pvt. Ltd.  
DLF Plaza Towers, DLF Qutub Enclave  
Phase - 1, Gurgaon

PAN: AABCB 7987 R

[Appellant]

[Respondent]

Assessee by : Shri S.S. Tomar, Adv  
Revenue by : Shri Vinay Choudhary, Sr. DR

Date of Hearing : 14.01.2021  
Date of Pronouncement : 14.01.2021

**ORDER**

**PER N.K. BILLAIYA, ACCOUNTANT MEMBER:**

Both the captioned appeals by the Revenue are preferred against the order of the Commissioner of Income Tax [Appeals] - 42, New Delhi dated 25.01.2017 pertaining to Assessment Years 2010-11 and 2011-12.

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. 2149 and 2150/DEL/2017 are dismissed.
5. Decision has been announced in the open court in the presence of both the representatives.

**The order is pronounced in the open court on 14.01.2021.**

**Sd/-**

**[KULDIP SINGH]  
JUDICIAL MEMBER**

**Sd/-**

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

Dated: 14<sup>th</sup> 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	