

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER  
(THROUGH VIDEO CONFERENCING)**

ITA No.6142/Del/2017  
Assessment Year: 2011-12

<b>ITO Ward – 126 (2) New Delhi</b>	<b>Vs</b>	<b>M/s. Vichara Technology (I) Pvt. Ltd. E-186, Greater Kailash-I, New Delhi PAN No. AABCV2180N</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Cross Objection No.20/Del/2018  
Assessment Year: 2011-12

<b>M/s. Vichara Technology (I) Pvt. Ltd. E-186, Greater Kailash-I, New Delhi PAN No. AABCV2180N</b>	<b>Vs</b>	<b>ITO Ward – 126 (2) New Delhi</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. Baranwal, Sr. DR.
Respondent by	Ms. Lalita Krishana Murty, Advocate

Date of hearing:	23/02/2021
Date of Pronouncement:	23/02/2021

**ORDER**

**PER N. K. BILLAIYA, AM:**

This appeal filed by the revenue and the cross objection by the assessee are preferred against the order of the CIT(A)-13, New Delhi dated 30.06.2017 pertaining to A.Y.2011-12.

2. The appeal of the revenue has to be dismissed as the tax effect is less than Rs. 50,00,000/- and as per the CBDT order No.17 of 2019 dated 08.08.2019. The revenue is directed not to file appeal before the Tribunal if the tax effect is less than Rs.50,00,000/-. Accordingly the appeal of the revenue is dismissed.

**Cross Objection No.20/Del/2018 ( A.Y.2011-12)**

3. The counsel did not press the cross objection filed by the assessee and the same are also dismissed as not pressed.

4. Decision announced in the open court in the presence of both the representatives on 23.02.2021.

Sd/-  
**(SUCHITRA KAMBLE)**  
**JUDICIAL MEMBER**

\*NEHA\*

Date:-23.02.2021

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-  
**(N. K. BILLAIYA)**  
**ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
 ITAT NEW DELHI

Date of dictation	23.02.2021
Date on which the typed draft is placed before the dictating Member	23.02.2021
Date on which the typed draft is placed before the Other member	23.02.2021
Date on which the approved draft comes to the Sr.PS/PS	23.02.2021
Date on which the fair order is placed before the Dictating Member for Pronouncement	23.02.2021
Date on which the fair order comes back to the Sr. PS/ PS	23.02.2021
Date on which the final order is uploaded on the website of ITAT	23.02.2021
Date on which the file goes to the Bench Clerk	23.02.2021
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	