

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER, AND  
SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER

ITA No. 526/DEL/2017  
[Assessment Year: 2012-13]

The Dy. C.I.T  
Hisar

Vs.

M/s The Hisar Distt. Primary Co-op  
Agri & Rural Development Bank Ltd  
Lajpat Nagar, Hisar

PAN: AAFT 2419 C

[Appellant]

[Respondent]

Date of Hearing : 15.03.2021  
Date of Pronouncement : 15.03.2021

Assessee by :

Revenue by : Shri Prakash Dubey, Sr. DR

**ORDER**

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

This appeal by the Revenue is preferred against the order of the Commissioner of Income Tax [Appeals], Rohtak dated 29.11.2016 pertaining to Assessment Year 2012-13.

2. A perusal of the grievance of the revenue shows that the tax effect would be less than Rs. 50 lakhs, therefore, the appeal is not maintainable as per CBDT Circular No. 17/2019 dated 08.08.2019.

3. The 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 appeal filed by the Revenue in ITA No. 526/DEL/2017 is dismissed.

The order is pronounced in the open court on 15.03.2021 in the presence of both the rival representatives.

Sd/-

(BHAVNESH SAINI)  
JUDICIAL MEMBER

Sd/-

(N. K. BILLAIYA)  
ACCOUNTANT MEMBER

Dated: 15<sup>th</sup> March, 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	
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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	