

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. 352/DEL/2017
[Assessment Year: 2007-08]

The A.C.I.T
Central Circle - 26
New Delhi.

Vs.

M/s Shyam Telecom Ltd
A - 60, Naraina Industrial Area
Phase - I, New Delhi

PAN : AAACS 0297 E

[Appellant]

[Respondent]

Date of Hearing : 17.03.2021

Date of Pronouncement : 17.03.2021

Assessee by : Shri Vibhu Gupta, CA

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] - 38, New Delhi dated 13.10.2016 pertaining to assessment year 2007-08.

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 appeal of the Revenue in ITA No. 352/DEL/2017 stands dismissed.

The order is pronounced in the open court in the presence of both the representatives on 17.03.2021.

Sd/-

(BHAVNESH SAINI)
JUDICIAL MEMBER

Sd/-

(N. K. BILLAIYA)
ACCOUNTANT MEMBER

Dated: 17th March, 2021.

VL/

Copy forwarded to:

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

Asst. Registrar
ITAT, New Delhi

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