

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'D', NEW DELHI**

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SH. SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER  
(THROUGH VIDEO CONFERENCING)**

ITA No.6271/DEL/2017  
Assessment Year: 2014-15

<b>ACIT Circle-1 (2) (2), International Taxation, New Delhi</b>	<b>Vs</b>	<b>EservGlobal SAS Unit 16, Ground Floor, D-4, District Centre Rectangle- 1, Saket New delhi-110017</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. Sohail Malik, Sr.DR
Respondent by	Shatanik Chakrabarty, Advocate

Date of hearing:	30/06/2021
Date of Pronouncement:	30/06/2021

**ORDER**

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

This appeal by the revenue is preferred against the order of the CIT(A)-42, New Delhi dated 26.07.2017 pertaining to A.Y. 2014-15.

2. The grievance of the revenue shows that the tax effect would be less than Rs.50 lacs and, therefore, this appeal is not admissible in the light of the CBDT Circular No.17 of 2019 dated 08.08.2019. The appeal is accordingly dismissed.

3. In the result, the appeal filed by the revenue is accordingly dismissed.

4. Decision announced in the open court in the presence of both the representatives on 30.06.2021.

Sd/-  
**(SUDHANSHU SRIVASTAVA)**  
**JUDICIAL MEMBER**

\*NEHA\*

Date:-30.06.2021

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	30.06.2021
Date on which the typed draft is placed before the dictating Member	30.06.2021
Date on which the typed draft is placed before the Other member	30.06.2021
Date on which the approved draft comes to the Sr.PS/PS	30.06.2021
Date on which the fair order is placed before the Dictating Member for Pronouncement	30.06.2021
Date on which the fair order comes back to the Sr. PS/ PS	30.06.2021
Date on which the final order is uploaded on the website of ITAT	30.06.2021
Date on which the file goes to the Bench Clerk	
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	