

THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'D' BENCH,
NEW DELHI [THROUGH VIDEO CONFERENCE]

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER

ITA No. 6343/DEL/2017
[Assessment Year: 2013-14]

The A.C.I.T
Circle - 2(1)(2),
International Taxation

Vs

Shri Rajiv Kathuria
B-14, Shakti Apartment
Rohini, Delhi

PAN: AAFPK 3697 J

[Appellant]

[Respondent]

Date of Hearing : 29.06.2021
Date of Pronouncement : 29.06.2021

Assessee by : Shri Anshul Sachar, CA

Revenue by : Dr. Prabha Kant, CIT-DR

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER,

This appeal by the Revenue is preferred against the order of the
ld. CIT(A) - 43, New Delhi dated 24.08.2017 pertaining to Assessment
Year 2013-14.

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. 6343/DEL/2017 is dismissed.

The order is pronounced in the open court on 29.06.2021 in the presence of both the representatives.

Sd/-

[SUDHANSHU SRIVASTAVA]
JUDICIAL MEMBER

Sd/-

[N.K. BILLAIYA]
ACCOUNTANT MEMBER

Dated: 29th June, 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	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to	
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	