

**IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'B' BENCH,  
NEW DELHI (THROUGH VIDEO CONFERENCING]**

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND  
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

**ITA No. 2151/DEL/2017  
[A.Y 2012-13]**

The Dy. C.I.T  
Circle 1(2)(2)  
New Delhi

Vs. M/s Everest Global Inc  
13455 Noel Road Suite 2100  
Two Galleria Tower Dallas  
TX 75251 US

PAN : AACCE 3597 R

[Appellant]

[Respondent]

**Date of Hearing : 04.08.2021  
Date of Pronouncement : 04.08.2021**

Assessee by : Ms. Vandana Bhandari, CA  
Revenue by : Shri E.V. Bhaskar, 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] - 42, New Delhi dated 31.01.2017 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, 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 filed by the Revenue in ITA No. 2151/DEL/2017 is dismissed.

The order is pronounced in the open court on 04.08.2021 in the presence of both the rival representatives.

Sd/-

**[SUCHITRA KAMBLE]  
JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]  
ACCOUNTANT MEMBER**

Dated: 04<sup>th</sup> August, 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	
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	