

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

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
MS. MADHUMITA ROY, JUDICIAL MEMBER**

**ITA No. 4456/DEL/2018
[A.Y 2009-10]**

The D. C.I.T
Circle -23(2)
New Delhi

Vs.

Select Holiday Resorts Pvt. Ltd.
7th Floor, Select Tower-1, Select City
Walk, A-3, District Centre, Saket,
New Delhi
PAN : AAACS3260M

[Appellant]

[Respondent]

**Date of Hearing : 12.08.2021
Date of Pronouncement : 12.08.2021**

Assessee by : Ms. Manisha Sharma, Advocate
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] - 8, New Delhi dated 26.03.2018 pertaining to Assessment Year 2009-10.

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. 4456/DEL/2018 is dismissed.

The order is pronounced in the open court on 12.08.2021 in the presence of both the rival representatives.

Sd/-
[MADHUMITA ROY]
JUDICIAL MEMBER

Sd/-
[N.K. BILLAIYA]
ACCOUNTANT MEMBER

Dated: 12th August, 2021

NEHA

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi

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| Date of dictation | 12.08.2021 |
| Date on which the typed draft is placed before the dictating Member | 12.08.2021 |
| Date on which the typed draft is placed before the Other Member | 12.08.2021 |
| Date on which the approved draft comes to the Sr.PS/PS | 12.08.2021 |
| Date on which the fair order is placed before the Dictating Member for pronouncement | 12.08.2021 |
| Date on which the fair order comes back to the Sr.PS/PS | 12.08.2021 |
| Date on which the final order is uploaded on the website of ITAT | 12.08.2021 |
| Date on which the file goes to the Bench Clerk | 12.08.2021 |
| 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 | |