

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

(THROUGH VIDEO CONFERENCING)

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER,  
AND  
SH. KULDIP SINGH, JUDICIAL MEMBER**

**ITA No.3172/DEL/2018  
[A.Y 2013-14]**

The A. C.I.T  
Circle-47(1)  
New Delhi

Vs.

J. Kishore Exports,  
558, Katra Ishwar Bhawan,  
Khari Baoli, Delhi-110006

PAN : AAGFJ9713M

[Appellant]

[Respondent]

**Date of Hearing : 01.09.2021  
Date of Pronouncement : 01.09.2021**

Assessee by : Shri Ashwani Kalia, CA  
Revenue by : Shri Rajesh Kumar, 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]-16, New Delhi dated 10.04.2018 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 filed by the Revenue is dismissed.

The order is pronounced in the open court on 01.09.2021 in the presence of both the rival representatives.

Sd/-  
[KULDIP SINGH]  
JUDICIAL MEMBER

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

Dated: 01.09.2021

\*NEHA\*

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi

Date of dictation	01.09.2021
Date on which the typed draft is placed before the dictating Member	01.09.2021
Date on which the typed draft is placed before the Other Member	01.09.2021
Date on which the approved draft comes to the Sr.PS/PS	01.09.2021
Date on which the fair order is placed before the Dictating Member for pronouncement	01.09.2021
Date on which the fair order comes back to the Sr.PS/PS	01.09.2021
Date on which the final order is uploaded on the website of ITAT	01.09.2021
Date on which the file goes to the Bench Clerk	01.09.2021
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	