

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

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

ITA No.2623/DEL/2016  
[A.Y 2006-07]

The D. C.I.T  
Central Circle  
New Delhi

Vs.

Mirage Home Ltd. (Formerly known  
as M/s. Astra Resorts Pvt. Ltd.)  
B-10, Shivalik Malviya Nagar,  
New Delhi  
PAN : AADCM1678C

[Appellant]

[Respondent]

Date of Hearing : 02.11.2021  
Date of Pronouncement : 02.11.2021

Assessee by : Shri B. K. Dhingra, CA  
Revenue by : Shri Amitabh Kumar Sinha, CIT 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]-XXVI, New Delhi dated 15.02.2016 pertaining to Assessment Year 2006-07.

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. 2623/DEL/2016 is dismissed.

The order is pronounced in the open court on 02.11.2021 in the presence of both the rival representatives.

Sd/-  
[SUCHITRA KAMBLE]  
JUDICIAL MEMBER

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

Dated: 2<sup>ND</sup> November, 2021

\*NEHA\*

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi

Date of dictation	02.11.2021
Date on which the typed draft is placed before the dictating Member	02.11.2021
Date on which the typed draft is placed before the Other Member	02.11.2021
Date on which the approved draft comes to the Sr.PS/PS	02.11.2021
Date on which the fair order is placed before the Dictating Member for pronouncement	02.11.2021
Date on which the fair order comes back to the Sr.PS/PS	02.11.2021
Date on which the final order is uploaded on the website of ITAT	02.11.2021
Date on which the file goes to the Bench Clerk	02.11.2021
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	