

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

**BEFORE SH. AAKASH DEEP JAIN, VICE PRESIDENT
AND
SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
(THROUGH VIDEO CONFERENCING)**

ITA No.179/Del/2016
Assessment Year: 2006-07

ITO Ward – 18 (1) New Delhi	Vs	Neelkanth Travels (P) Ltd. 302, Varhman Plaza, CD Block, Pitampura, New Delhi-110048
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Sarita Kumari, CIT DR
Respondent by	None

Date of hearing:	08/12/2021
Date of Pronouncement:	08/12/2021

ORDER

PER A.D. JAIN, VP:

This appeal by the revenue is preferred against the order of the CIT(A)-42, New Delhi dated 26.10.2015 pertaining to A.Y. 2006-07.

2. The sum and substance of the grievance of the revenue is that the CIT(A) erred in deleting the addition of Rs.84,50 lacs u/s. 68 of the Act.

3. 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.

4. 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.

5. In the result, the appeal filed by the Revenue is dismissed.

6. Decision announced in the open court in the presence of Ld. CIT DR on 08.12.2021.

Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER

NEHA

Date:-08 .12.2021

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-
(A.D. JAIN)
VICE PRESIDENT

ASSISTANT 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	08.12.2021
Date on which the file goes to the Bench Clerk	
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	