

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
SH. AMIT SHUKLA, JUDICIAL MEMBER
(THROUGH VIDEO CONFERENCING)**

ITA No.4415/Del/2017
Assessment Year: 2010-11

Addl. CIT, Special Range-9 New Delhi	Vs	VLCC Health Care Ltd. M-14, Commercial Complex, Greater Kailash Parat-II, New Delhi-110048 PAN No.AAACC4808P
(APPELLANT)		(RESPONDENT)

Appellant by	Shri Umesh Takyar, Sr. DR
Respondent by	Ms. Sweety Kothari, CA

Date of hearing:	16/12/2021
Date of Pronouncement:	16/12/2021

ORDER

PER N. K. BILLAIYA, AM:

This appeal filed by the revenue is preferred against the order of the CIT(A)-9, New Delhi dated 25.01.2017 for A.Y. 2010-11.

2. The grievance of the revenue read as under :-

1. *That the Ld.CIT(A) has erred on facts and circumstances of the case and in law in ignoring the fact that the assessee has paid to the collaborators for expenses on*

services/ premises which are clearly covered under the ambit of TDS provisions.

- 2. That the Ld.CIT(A) has erred on facts and circumstances of the case and in law in not appreciating the fact that the assessee did not form any partnership firm with any of the collaborators and accordingly payments made to them/ revenue shared with them cannot be treated as share of profits in the absence of partnership firm.*
- 3. That the Ld.CIT(A) has erred on facts and circumstances of the case and in law in ignoring the facts mentioned by the AO in the assesemnet order that some of the expenses incurred were for purchase of new assets/ for major renovation work which provide enduring benefits and are clearly capital in nature.*

3. A perusal of the Assessment Order show that for the solitary grievance of the revenue the AO had made the addition of Rs.7830906/- which was deleted by the CIT(A).

4. Therefore, the tax involved in revenue's appeal is less than Rs. 50 lakhs, therefore, this appeal is dismissed in the light of the CBDT circular No. 17/2019 dated 08.08.2019.

5. 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.

6. The order is pronounced in the open court on 16.12.2021 in the presence of both the rival representatives.

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

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

NEHA

Date:-16.12.2021

Copy forwarded to:

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

ASSISTANT REGISTRAR
 ITAT NEW DELHI

Date of dictation	16.12.2021
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	16.12.2021
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	