

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

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

ITA No.6128/Del/2018  
Assessment Year: 2014-15

<b>ACIT Circle – 63 (1) New Delhi (APPELLANT)</b>	<b>Vs</b>	<b>Ramesh Chand Goel 7787-88, Ram Nagar, Pahar Ganj, New Delhi-110055 (RESPONDENT)</b>
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Appellant by	Sh. T. Kipgen, CIT DR
Respondent by	Sh. Tilak Talwar, Advocate

Date of hearing:	07/02/2022
Date of Pronouncement:	07/02/2022

**ORDER**

**PER N. K. BILLAIYA, AM:**

This appeal filed by the revenue is preferred against the order of the CIT(A)-28, New Delhi dated 06.07.2018 for A.Y. 2014-15.

2. The substantive grievance of the revenue is two fold firstly the revenue is aggrieved by the deletion of Rs.19,26,676/- and secondly the revenue is aggrieved by restricting the deletion of

Rs. 78,50,227/- on account of kitchen income and restricting it to Rs.1,88,853/-.

3. The grievance of the revenue show 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.

The order is pronounced in the open court on 07.02.2022 in the presence of both the rival representatives.

Sd/-  
**(K. NARSIMHA CHARY)**  
**JUDICIAL MEMBER**

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

\*NEHA\*

Date:- 07.02.2022

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

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	07.02.2022
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	