

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
SH.YOGESH KUMAR US, JUDICIAL MEMBER**

ITA No.9520/Del/2019
Assessment Year: 2009-10

ITO Ward- 13 (2) New Delhi	Vs.	Jai Chanda Impex Pvt. Ltd. Flat No. 83 A, G & JU Block, Pitampura, New Delhi-110034 PAN No.AAACJ3328D
(APPELLANT)		(RESPONDENT)

Cross Objection No.25/Del/2020
(In ITA No.9520/Del/2019)
Assessment Year: 2009-10

ITO Ward- 13 (2) New Delhi	Vs.	Jai Chanda Impex Pvt. Ltd. Flat No. 83 A, G & JU Block, Pitampura, New Delhi-110034 PAN No.AAACJ3328D
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Anuj Garg, Sr. DR
Respondent by	Sh. Deepak Ostwal, CA

Date of hearing:	22/06/2022
Date of Pronouncement:	22/06/2022

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

This appeal by the revenue and the cross objection by the assessee is preferred against the order of the CIT(A) -5, New Delhi dated 26.09.2019 pertaining to A.Y. 2009-10.

2. A perusal of the grievance of the revenue show that the tax effect in the impugned deletion of the addition would be less than Rs. 50 lakhs and, therefore, this appeal has to be dismissed in the light of the 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.

Cross Objection No.25/Del/2020 (A.Y. 2009-10)

Cross objection of the assessee states that the total tax demand being Rs.4163775/- and, therefore, the appeal of the revenue has to be dismissed.

2. In the light of the above, the appeal of the revenue is dismissed and cross objection by the assessee is allowed.

The order is pronounced in the open court on 22.06.2022.

Sd/-
(YOGESH KUAMR US)
JUDICIAL MEMBER

*NEHA, Sr. Private Secretary

Date:-22.06.2022

Copy forwarded to:

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

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

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	24.06.2022
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	