

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

**BEFORE SH. C. N PRASAD, JUDICIAL MEMBER  
AND  
SH. PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

ITA No.8417/Del/2019  
Assessment Year: 2010-11

<b>ITO Ward- 1 (1) Ghaziabad</b>	<b>Vs.</b>	<b>Arun Tyagi C/o Devrata Industries, Hinsali Road, Industrial Area, Saintly, Meerut U.P. 201014 PAN No. AFAPT5988D</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. Kanav Bali, Sr. DR
Respondent by	Sh. Dinesh Chandra, Advocate

Date of hearing:	12/07/2022
Date of Pronouncement:	12/07/2022

**ORDER**

**PER PRADIP KUMAR KEDIA AM:**

This appeal filed by the revenue is preferred against the order of the CIT(A)-I, Noida dated 29.11.2018 for A.Y. 2010-11.

2. 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.

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 is dismissed.

The order is pronounced in the open court on 12.07.2022.

Sd/-  
**(C.N. PRASAD)**  
**JUDICIAL MEMBER**

\*NEHA, Sr. Private Secretary

Date:- .07.2022

Copy forwarded to:

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

Sd/-  
**(PRADIP KUMAR KEDIA)**  
**ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	12.07.2022
Date on which the typed draft is placed before the dictating Member	12.07.2022
Date on which the typed draft is placed before the Other member	15.07.2022
Date on which the approved draft comes to the Sr.PS/PS	15.07.2022
Date on which the fair order is placed before the Dictating Member for Pronouncement	15.07.2022
Date on which the fair order comes back to the Sr. PS/ PS	15.07.2022
Date on which the final order is uploaded on the website of ITAT	15.07.2022
Date on which the file goes to the Bench Clerk	15.07.2022
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	