

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

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

ITA No.4065/Del/2019
Assessment Year: 2012-13

ACIT Circle – 26 (2) New Delhi	Vs.	Vihaan Pvt Ltd. A-60, Naraina Industrial Area, Phase-01, New Delhi PAN No.AACCR2460C
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. N. K. Bansal, Sr. DR
Respondent by	Sh. Ritesh Bajaj, CA

Date of hearing:	23/11/2022
Date of Pronouncement:	23/11/2022

ORDER

PER PRADIP KUMAR KEDIA AM:

This appeal filed by the revenue is preferred against the order of the CIT(A)-9, New Delhi dated 18.02.2019 for A.Y. 2012-13.

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 23.11.2022.

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

*NEHA, Sr. Private Secretary

Date:- .11.2022

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