

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No.585/DEL/2020  
Assessment Year: 2010-11**

<b>DCIT Circle -24 (2) New Delhi</b>	<b>Vs</b>	<b>Sugam Vanijya Holdings Pvt. Ltd. VR Bengaluru, No.11B, Survey No.40/9, Dyvasandra</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. H. K. Choudhary, CIT DR
Respondent by	Sh. Rishab Malhotra, Advocate

Date of hearing:	16/01/2023
Date of Pronouncement:	16/01/2023

**ORDER**

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

This appeal by the revenue is preferred against the order of the CIT(A)-8, New Delhi dated 01.11.2019 pertaining to A.Y.2010-11.

2. The solitary grievance of the revenue involves deletion of the addition of Rs.87,0301/-. The tax effect involved is Rs.295820/-, therefore, this appeal by the revenue 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.

4. In the result, the appeal filed by the revenue is dismissed.
5. The order is pronounced in the open court on 16.01.2023.

Sd/-  
**(ANUBHAV SHARMA)**  
**JUDICIAL MEMBER**

\*NEHA\*

Date:- .01.2023

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