

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

**BEFORE SH. C.M GARG, JUDICIAL MEMBER
AND
SH. PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

ITA No.192/Del/2022
Assessment Year: 2014-15

ACIT Central Circle-26 Delhi	Vs.	Jai Maa Bhawani Overseas Pvt. Ltd. B-5/263, Sector-3, Rohini, Delhi-110085 PAN No.AABCJ0239L
(APPELLANT)		(RESPONDENT)

Appellant by	Mohd. Gaysuddin Ansari, CIT (DR)
Respondent by	Ms. Shilpi Jain, CA

Date of hearing:	19/01/2023
Date of Pronouncement:	19/01/2023

ORDER

PER PRADIP KUMAR KEDIA AM:

This appeal filed by the revenue is preferred against the order of the CIT(A)-29, New Delhi dated 24.11.2021 for A.Y. 2014-15.

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 19.01.2023.

Sd/-
(C.M GARG)
JUDICIAL MEMBER

*NEHA, Sr. Private Secretary

Date:- .01.2023

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