

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH: 'G': NEW DELHI)**

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
AND  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No:- 3056/Del/2014  
(Assessment Year: 2009-10)**

ACIT, Central Circle- 17, New Delhi.	Vs.	M/s Classic Lamps Industries Pvt. Ltd., 4827/24, Ansari Road, Daryaganj, New Delhi-02.
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>PAN No: AACCC7565M</b>		

**Revenue By** : Shri H.K. Choudhary, (CIT) DR  
**Assessee By** : Shri Sarvesh, Adv.

**Date of Hearing** : 19.06.2023  
**Date of Pronouncement** : 21.06.2023

**ORDER**

**PER SHAMIM YAHYA, A.M.**

This appeal by Revenue is directed against the order passed by the Learned Commissioner of Income Tax (Appeals)-III, New Delhi, dated 24.03.14 and pertains to Assessment Year 2009-10. The Grounds of appeal are as under:-

- "1. *That the Commissioner of Income Tax (Appeals) erred in law and on facts of the case in deleting the addition of Rs. 18,00,000 out of total addition of Rs. 2,01,06,000 made on account of unexplained cash credit by the AO in the books of the assessee.*
- 2 (a) *The order of the CIT(A) is erroneous and not tenable in law and on*

*facts.*

*(b) The appellant craves leave to add, alter or amend any / all of the grounds of appeal before or during the course of the hearing of the appeal."*

2. At the outset, it is noticed that the tax effect in this appeal is below Rs. 50,00,000 fixed by the CBDT for filing appeal before the Income Tax Appellate Tribunal, Hence this appeal is liable to be dismissed for lack of tax effect. Hence, this appeal is dismissed.
3. In the result, appeal of the Revenue stand dismissed.

Order pronounced in the open court on 21/06/2023

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

Sd/-  
**(SHAMIM YAHYA)**  
**ACCOUNTANT MEMBER**

Dated: 21/06/2023  
(Pooja)

Copy forwarded to:

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

**ASSISTANT REGISTRAR**  
**ITAT NEW DELHI**

Date of dictation	19.06.2023
Date on which the typed draft is placed before the dictating Member	19.06.2023
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	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	