

**IN THE INCOME TAX APPELLATE TRIBUNAL  
[ DELHI BENCH: 'F' NEW DELHI ]**

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
AND  
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

**I.T.A. No. 1439/DEL/2022 (A.Y. 2014-15)**

DCIT Central Circle-2 Room No. 363, ARA Centre, Jhandewalan Extension, New Delhi <b>( APPELLANT )</b>	Vs.	Ruchi Garg F-22, F Block, Model Town-II, New Delhi <b>PAN: AAGCM5789D</b> <b>( RESPONDENT )</b>
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**C.O No. 44/DEL/2023 (A.Y. 2014-15)**

Ruchi Garg F-22, F Block, Model Town- II, New Delhi <b>PAN: AAGCM5789D</b> <b>( APPELLANT )</b>	Vs.	DCIT Central Circle-2 Room No. 363, ARA Centre, Jhandewalan Extension, New Delhi <b>( RESPONDENT )</b>
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<b>Assessee by :</b>	<b>Sh. Pranav Yadav, Adv</b>
<b>Department by:</b>	<b>Ms. Banita Devi Neorem, CIT DR</b>

<b>Date of Hearing</b>	<b>22.06.2023</b>
<b>Date of Pronouncement</b>	<b>23.06.2023</b>

**ORDER**

**PER YOGESH KUMAR U.S., JM**

The present appeal and Cross Objection filed by the Revenue and the Assessee respectively against the order dated 14.02.2022 passed by Principal Commissioner of Income Tax, New Delhi, for assessment year 2014-15.

2. The Ld. AR submitted that, the tax effect involved in the present appeal is Rs. 48,92,824/- which is below the prescribed limit of Rs.50 lakhs as fixed by the CBDT Circular No. 17/2019. The Ld. AR submitted the calculation chart of the tax effect which reads as under:-

**Computation of Tax effect**

Amount of addition under appeal	1,43,91,896/-
Tax @ 30%	43,18,469/-
Surcharge @10%	4,31,846/-
	<b><u>47,50,315/-</u></b>
Education cess @3%	1,42,509/-
<b><u>Total tax effect</u></b>	<b><u>48,92,824/-</u></b>

3. The Ld. DR did not dispute the above calculation of the tax effect in the present Appeal. In view of the same, the Appeal filed by the Revenue in ITA No. 1439/Del/2022 is dismissed. Further, since the assessee has withdrawn the C.O. No. 44/Del/2022, the C.O. filed by the Assessee is dismissed as withdrawn.

Order pronounced in the open court on : **23/06/2023.**

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

**Sd/-**  
**(YOGESH KUMAR U.S.)**  
**JUDICIAL MEMBER**

Dated : 23/06/2023

*\*R.N, Sr. PS\**

Copy forwarded to :-

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI