

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No.309/Del/2022
Assessment Year: 2017-18

DCIT CC Uttarpradesh (APPELLANT)	Vs	Rajveer Singh Jamalpur Hiranagar, Muzaffarnagar (RESPONDENT)
---	-----------	---

Appellant by	Sh. P.N. Barnwal, CIT DR
Respondent by	Ms. Ayushi Gupta, CA

Date of hearing:	31/10/2023
Date of Pronouncement:	31/10/2023

ORDER

PER N. K. BILLAIYA, AM:

This appeal filed by the revenue is preferred against the CIT(A)-4, Kanpur, dated 14.12.2021 for A.Y. 2017-18.

2. The solitary grievance of the revenue is that the CIT(A) erred in deleting the addition of Rs.65,00,000/- on account of unexplained unsecured loans u/s. 68 of the Act.

3. A perusal of 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.

4. 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.

5. In the result, the appeal filed by the revenue is dismissed.

6. The order is pronounced in the open court on 31.10.2023 in the presence of both the rival representatives.

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER

Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER

NEHA

Date:- .10.203

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI