

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

**SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
and
SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER**

**ITA No.5454/Del/2011
(Assessment Year :2006-07)**

DCIT, Circle 11 (1),
New Delhi.

vs.

M/s. Impulse International (P) Ltd.,
B-M-70, Greater Kailash,
New Delhi – 110 048.

(PAN : AAACI7150G)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Ms. Manisha Sharma, Advocate
Shri Subham Sharma, CA

REVENUE BY : Shri Sandip Kumar Mishra, Sr. DR

Date of Hearing : 20.12.2023

Date of Order : 26.12.2023

ORDER

PER SHAMIM YAHYA, ACCOUNTANT MEMBER :

This appeal filed by the Revenue is directed against the order of Id.

CIT (Appeals)-XIII, New Delhi for the Assessment Year 2006-07.

2. Grounds of appeal taken by the Revenue read as under :-

“1. On the facts and circumstances of the case and in law, the CIT (A) has erred in deleting the addition of Rs.4,33,225/- made on account of disallowances u/s 14A read with Rule 8D of I.T. Rule.

2. On the facts and circumstances of the case and in law, the CIT (A) has erred in deleting the addition of Rs.1,22,650/- made on account of treatment of software expenditure as capital in nature.

3. On the facts and circumstances of the case and in law, the CIT (A) has erred in deleting the addition of Rs.67,80,922/- made on account of excess commission paid to the directors.”

3, We note that earlier this appeal was disposed off vide order dated 12.03.2019. Subsequently, it was recalled to hear ground no.2 hereinabove on the ground that the same was not adjudicated. Pursuant to the aforesaid recall, we have heard the appeal.

4. Upon hearing both the counsels and perusing the records, it transpires that the tax effect in the entire appeal is below the tax limit fixed by the CBDT for filing the appeal before the ITAT. Hence, both the counsels agreed that this appeal is liable to be dismissed in limine. Accordingly, this appeal is dismissed having low tax effect as per CBDT Circular No.17/2019 dated 8th August, 2019 vide which the Revenue has been directed not to prefer any appeal in case the tax effect is less than Rs.50,00,000/-.

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

Order pronounced in the open court on this 26th day of December, 2023.

sd/-
(CHALLA NAGENDRA PRASAD)
JUDICIAL MEMBER

sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Dated the 26th day of December, 2023
TS

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (A)-XIII, New Delhi.
- 5.CIT(ITAT), New Delhi.

AR, ITAT
NEW DELHI.