

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "A" NEW DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER  
AND  
DR. RR KUMAR, ACCOUNTANT MEMBER**

आ.अ.सं./I.T.A No.3108/Del/2023

निर्धारणवर्ष/Assessment Year:2017-18

ACIT, Circle-1(1), C.R. Building, NewDelhi.	बनाम Vs.	Allied Nippon Pvt. Ltd., GA-2, Block No.B-1, Extension Mohan Cooperative Industrial Estate, New Delhi. PAN No. AAACA0494M
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

Revenue by	Shri Kanv Bali, Sr. DR
Assessee by	CA Praveen Kumar & Shri Gaurav Buddi, CA

सुनवाईकीतारीख/ Date of hearing:	21.03.2024
उद्घोषणाकीतारीख/Pronouncement on	21.03.2024

**आदेश /O R D E R**

**PER C.N. PRASAD, J.M.**

This appeal by Revenue has been directed against the order of Ld. PCIT, New Delhi dated 12.10.2023 for AY 2017-18.

2. The Ld. Counsel for Assessee submits that the Revenue effect in this appeal is less than Rs.50 lakhs. Referring to the grounds of appeal of the Revenue it is submitted that the disputed addition is only Rs.49,17,435/- on which the tax effect is less than Rs.50 lakhs.

3. We have heard the arguments of Ld. DR and have perused the relevant material placed before us. It is observed that the tax effect in the present appeal of the Revenue is below Rs.50 lakhs. As per Circular No.21/2015 dated 10<sup>th</sup> December, 2015, the CBDT has clearly laid down that the Revenue should not prefer appeals before the ITAT if the tax effect involved in the appeal, excluding interest, is less than Rs.50 lakhs. In view thereof, the appeal filed by the Revenue is not maintainable and is dismissed.

4. In the result, the appeal of Revenue is dismissed.

Order pronounced in the open court on 21.03.2024

Sd/-  
**(DR. BRR KUMAR)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(C.N. PRASAD)**  
**JUDICIAL MEMBER**

Dated: 21.03.2024

*\*Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT  
(DR)/Guard file of ITAT.

**By order**

**Assistant Registrar, ITAT: Delhi Benches-Delhi**