

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

**BEFORE SHRI SAKTIJIT DEY, HON'BLE VICE-PRESIDENT  
AND  
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER**

ITA No.2402/Del/2023  
Assessment Year: 2021-22

ACIT, Circle-Intl. Taxation-2(2)(1), New Delhi	<b>Vs.</b>	Luxury Hotels International of Hong Kong Limited, A-109, C/o- Nangia and Co, Sector 136, Noida, Gautam Budh Nagar
<b>PAN :AADCL5139R</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Amit Arora, CA Sh. Vishal, CA
Department by	Sh. Saurabh Anand, Sr. DR

Date of hearing	07.05.2024
Date of pronouncement	07.05.2024

**ORDER**

**PER SAKTIJIT DEY, VICE-PRESIDENT**

Captioned appeal by the Revenue arises out of order dated 17.05.2023 of learned Commissioner of Income Tax (Appeals) pertaining to assessment year 2021-22.

2. When the matter was called out, learned counsel appearing for the assessee, at the very outset, submitted that the tax effect on the amount disputed by the Revenue in the present appeal is

below the monetary limit of Rs.50 lakhs. Thus, he submitted that in terms of CBDT Circular No. 17 of 2019, dated 8th August, 2019 issued by Central Board of Direct Taxes (CBDT), the appeal is not maintainable.

3. On a query from the Bench, learned Departmental Representative fairly submitted that the tax effect on the amount disputed in the present appeal is below the monetary limit of Rs.50 lakhs.

4. In view of the aforesaid, the appeal is deemed to have been withdrawn, hence, dismissed.

***Order pronounced in the open court on 7<sup>th</sup> May, 2024***

***Sd/-***  
**(DR. B.R.R. KUMAR)**  
**ACCOUNTANT MEMBER**

***Sd/-***  
**(SAKTIJIT DEY)**  
**VICE-PRESIDENT**

Dated: 7<sup>th</sup> May, 2024.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi