

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'C': NEW DELHI)
BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR US, JUDICIAL MEMBER**

**ITA No:- 3249/DEL/2024
(Assessment Year: 2017-18)**

Deputy Commissioner, CR Building Delhi.	Vs.	Jetsave India Tours Pvt. Ltd., New Delhi.
APPELLANT		RESPONDENT
PAN No: AAACJ0751E		

Revenue By : Shri Om Prakash, Sr. DR
Assessee By : Shri Pranav Yadav, Adv.

Date of Hearing : 05.11.2024
Date of Pronouncement : 08.11.2024

ORDER

PER SHAMIM YAHYA, A.M.

This appeal by the Revenue is directed against the order passed by the Learned Principal Commissioner of Income Tax (Appeals), Delhi-4, New Delhi-110002, pertains to Assessment Year 2017-18, on the following grounds of appeal:

"1. *Whether on the facts and circumstances of the case and in law, the Ld. CIT(A) erred in allowing the credit of average of previous 2 years cash deposits without considering the fact that the assessee has failed to discharge the onus to*

provide the identity and creditworthiness of the creditor with regard to entire amount of cash deposit of Rs. 2,71,14,409/-

2. The appellant craves to add, alter or amend any / all of the ground of appeal before or during the course of hearing of the appeal.

2. At the outset, it is noted that tax effect in this case is below the limit fixed by the CBDT for filing appeal before the ITAT. The grievance of the Revenue shows that the tax effect would be less than Rs. 60 lacs, therefore, the present appeal filed by the Revenue is not admissible in the light of the CBDT Circular No. 09 of 2024 dated 17/09/2024. The appeal is accordingly dismissed.

3. In the result, the appeal filed by the Revenue is accordingly dismissed.

Order Pronounced in the Open Court on 08.11.2024

Sd/-

(YOGESH KUMAR US)
JUDICIAL MEMBER

Sd/-

(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Dated: 08/11/2024
(Pooja)

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT

4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	07.11.24
Date on which the typed draft is placed before the dictating Member	07.11.2024
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	