

**INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH F: DELHI
BEFORESHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
AND
SHRI SUDHIR KUMAR, JUDICIAL MEMBER**

**ITA No.2860/Del/2024
Assessment Year: 2017-18**

DCIT Delhi	Vs.	Personiv Contact Centres India Private Limited 2/11B Basement, Jangpura, New Delhi
PAN No. :AAFCA9079F		
(Appellant)		(Respondent)

Assessee by	Ms. Harpreet Kaur Hansra, Sr. DR.
Department by	Ms. Ananya Kapoor, Advocate Sh. Shivam Yadav, Advocate

Date of hearing	10.03.2025
Date of pronouncement	10.03.2025

ORDER

PER SUDHIR KUMAR, JM:

The revenue preferred the captioned appeal, challenging the order passed by the National Faceless Appeal Centre, Delhi (in short "NFAC") Delhi pertaining to Assessment year 2017-18 dated

21.02.2024 and arises out of the order dated 25.11.2019 passed under Section 143(3) of the Income Tax Act, 1961 (“The Act for short”).

2. The appeal is time barred by 45 days. Ld. Sr. D.R has made the request to condone the delay. Ground is sufficient and delay is condoned.

3. The brief facts of the case are that the assessee, engaged in the business of information technology enabled services (ITES), filed its return of income declaring an income of Rs 1,83,60,940/- for the A.Y. 2017-18. The case was selected for scrutiny and notices u/s 143(2) and 142(1) of the Act were issued. The assessing officer has completed the assessment and make the following additions as under:

Addition u/s 40(a) (i) of the Act Rs 1,57,69,369/-

Disallowance on account of excess depreciation claimed Rs 18,503/-

4. Aggrieved the order of the Assessing Officer the assessee has preferred the appeal before the Ld. NFAC who vide order dated 21-02-2024 allowed the appeal, against which the revenue is in appeal before the tribunal.

5. We have heard both the parties and perused the records.

6. The Ld. Counsel for the assessee submitted that his case is fully covered from the assessee own case. Reliance has been placed the

Judgment of ITA No. 7295/Del/2019 for A.Y. 2016-17 DCIT Vs. M/s. Personiv Contact Centres India Pvt. Ltd.

7. 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.

8. In the result, the appeal filed by the revenue is accordingly dismissed.

Order pronounced in the open court on 10/03/2025.

Sd/-

**(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER**

Dated: 10 March, 2025

“Neha, Sr. PS”

Copy forwarded to:

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

Sd/-

**(SUDHIR KUMAR)
JUDICIALMEMBER**

Asst. Registrar, ITAT, New Delhi