

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'C' BENCH,  
NEW DELHI (THROUGH VIDEO CONFERENCING]

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND  
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER

ITA No. 2469/DEL/2018  
[A.Y 2009-10]

The A.C.I.T  
Centrl Circle 26  
New Delhi

Vs.

Intel Invofin Pvt Ltd  
A-60, Naraina Industrial Area,  
Phase -1, New Delhi

PAN : AAACI 2366 J

[Appellant]

[Respondent]

Date of Hearing : 09.09.2021  
Date of Pronouncement : 09.09.2021

Assessee by : Shri Upan Gupta, Adv  
Revenue by : Ms. Sunita Singh, CIT- DR

**ORDER**

PER N.K. BILLAIYA ACCOUNTANT MEMBER,

This appeal by the Revenue is preferred against the order of the  
Commissioner of Income Tax [Appeals] - XXVI, New Delhi dated  
18.01.2018 pertaining to Assessment Year 2009-10.

2. A perusal of the grievance of the revenue shows that the tax effect would be less than Rs. 50 lakhs, therefore, this appeal is not maintainable as per CBDT Circular No. 17/2019 dated 08.08.2019.

3. This appeal is, accordingly, dismissed with liberty to the revenue to approach the Tribunal as per the provisions of law, should it feel that the tax effect is more than Rs. 50 lakhs.

4. In the result, the appeal filed by the Revenue in ITA No. 2469/DEL/2018 is dismissed.

The order is pronounced in the open court on 09.09.2021 in the presence of Id. DR

Sd/

**[SUCHITRA KAMBLE]  
JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]  
ACCOUNTANT MEMBER**

Dated: 09<sup>th</sup> September, 2021

VL/

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
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	