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

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

ITA No.2832/DEL/2017
Assessment Year: 2012-13

Deputy Commissioner of Income Tax, Circle – 1 (2) (2), Civic Centre, Dr. Shyama Prasad Mukherjee Marg, New Delhi	Vs	M/s. EserGlobal SAS Unit-16, Ground Floor, D-4, District Centre, Rectangle -1, Saket, New Delhi-110017 PAN No.AAACF7202Q
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Umesh Takyar, Sr. Dr.
Respondent by	Sh. Purushottam Anand, Advocate

Date of hearing:	05/01/2021
Date of Pronouncement:	05/01/2021

ORDER

PER N. K. BILLAIYA, AM:

This appeal by the revenue is preferred against the order of the CIT(A)-42, New Delhi dated 19.10.2016 pertaining to A.Y. 2012-13.

2.   A perusal of the grounds of appeal show that the tax effect would be less than Rs.50 lacs and, therefore, this appeal is not maintainable as per the CBDT Circular No.17 of 2019. The appeal is accordingly dismissed.

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

4.   Decision announced in the open court in the presence of both the representatives on 05.01.2021.

      Sd/-   **Sd/-**

(SUCHITRA KAMBLE)   **(N. K. BILLAIYA)**

JUDICIAL MEMBER   **ACCOUNTANT MEMBER**

NEHA

Date:-05.01.2021

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1.   Appellant
2.   Respondent
3.   CIT
4.   CIT(Appeals)
5.   DR: ITAT

                                   ASSISTANT REGISTRAR

                                    ITAT NEW DELHI

Date of dictation	05.01.2021
Date on which the typed draft is placed before the dictating Member	05.01.2021
Date on which the typed draft is placed before the Other member	05.01.2021
Date on which the approved draft comes to the Sr.PS/PS	05.01.2021
Date on which the fair order is placed before the Dictating Member for Pronouncement	05.01.2021
Date on which the fair order comes back to the Sr. PS/ PS	05.01.2021
Date on which the final order is uploaded on the website of ITAT	05.01.2021
Date on which the file goes to the Bench Clerk	05.01.2021
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	