

\$~

\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
**R-257**

+ **ITA 263/2004**  
**COMMISSIONER OF INCOME TAX** ..... Appellant  
Through: None.

versus

**KAMINI BHANDARI** ..... Respondent  
Through: None.

**CORAM:**  
**JUSTICE S.MURALIDHAR**  
**JUSTICE VIBHU BAKHRU**

% **ORDER**  
**08.01.2016**

1. From perusal of the Assessment Order, it is evident that the tax effect in the present case is less than Rs.20 lakhs. In view of Circular No. 21/2015 dated 10<sup>th</sup> December 2015 issued by the Central Board of Direct Taxes, this appeal has to be treated as not pressed by the Revenue.
2. The appeal is accordingly dismissed as not pressed.
3. The date already fixed, if any, stands cancelled.

**S.MURALIDHAR, J**

**VIBHU BAKHRU, J**

**JANUARY 08, 2016**  
**MK**