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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
R-22.

+ **ITA 437/2004**  
**THE COMMISSIONER OF INCOME TAX** ..... Appellant  
Through: Mr. Asheesh Jain, Senior Standing  
Counsel.

versus

**SUTLEJ INDUSTRIES LTD.** ..... Respondent  
Through: None.

**CORAM:**  
**JUSTICE S. MURALIDHAR**  
**JUSTICE NAJMI WAZIRI**

% **ORDER**  
**21.07.2016**

1. Learned counsel for the Revenue points out that the tax effect is less than Rs.20 lakhs. He states that in view of Circular No. 21/2015 dated 10<sup>th</sup> December 2015 issued by the Central Board of Direct Taxes, he does not press this appeal.
2. The appeal is dismissed as not pressed.

**S. MURALIDHAR, J**

**NAJMI WAZIRI, J**

**JULY 21, 2016/dn**