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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
**R-288**

+ **ITA 479/2004**  
**COMMISSIONER OF INCOME TAX** ..... Appellant  
Through: None.

versus

**M/S RAMA ASSOCIATES LTD.** ..... 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 the 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.

**S.MURALIDHAR, J**

**VIBHU BAKHRU, J**

**JANUARY 08, 2016/MK**