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**IN THE HIGH COURT OF DELHI AT NEW DELHI**

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**ITA 124/2005**

**THE COMMISSIONER OF INCOME TAX** ..... Appellant

Through Mr Ashok K. Manchanda, Senior  
Standing Counsel with Ms Vibhooti Malhotra,  
Junior Standing Counsel.

versus

**M/S INSILCO LTD.** ..... Respondent

Through Mr Anunav Kumar, Advocate.

**CORAM:**

**JUSTICE S. MURALIDHAR**

**JUSTICE VIBHU BAKHRU**

**ORDER**

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**29.01.2016**

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.

3. The date already fixed, if any, stands cancelled.

**S.MURALIDHAR, J**

**VIBHU BAKHRU, J**

**JANUARY 29, 2016/pkv**