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IN THE HIGH COURT OF DELHI AT NEW DELHI

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ITA 660/2016, CM APPL.31181/2016

COMMISSIONER OF INCOME TAX (TDS)-2 Appellant
Through: Mr. Dileep Shivpuri, Sr. Standing
Counsel with Mr. Sanjay Kumar, Jr. Standing
Counsel.

versus

POWER GRID CORPORATION OF INDIA LTD Respondent
Through: Mr. Pranjal Srivastava, Advocate.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MS. JUSTICE DEEPA SHARMA

ORDER

26.10.2016

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The revenue is aggrieved and urges what it considered to be a substantial question of law. At the outset, the Court noticed that the tax effect in this case is about Rs.11,73,000/-.

In the circumstances, the appeal could not have been maintained by the Revenue in view of the prevailing Circulars issued by the Board in that regard.

The appeal is accordingly dismissed.

S. RAVINDRA BHAT, J

DEEPA SHARMA, J

OCTOBER 26, 2016

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