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

+ **ITA 812/2016, CM APPL.43260 & 43261/2016**

PR.COMMISSIONER OF INCOME TAX, (CENTRAL)-1

..... Appellant

Through: Mr. P. Roychoudhuri, Sr. Standing
Counsel with Ms. Vibhuti Malhotra, Jr. Standing
Counsel.

versus

PEARL BOTTLING PVT.LTD.

..... Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE NAJMI WAZIRI

ORDER

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22.11.2016

This appeal is clearly not maintainable in view of the fact that since the tax effect in this case is just Rs.1.83 lakhs and is not covered by the extant Circulars or the exceptions spelt out therein.

The appeal is, therefore, dismissed along with pending applications.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

NOVEMBER 22, 2016

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