$~R-27

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

\+ ITA 652/2004

COMMISSIONER OF INCOME TAX ..... Appellant
Through: Mr. Asheesh Jain, Sr. Standing Counsel.

versus

M/S UPAAN RESORTS P. LTD. ..... Respondent
Through: None.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

O R D E R

% **02.01.2017**

The question of law framed in this case pertains to the applicability of Section 234B and 234C of the Income Tax Act, 1961.

We notice, at the outset, that the tax effect in this case is far below the prescribed limit in terms of clause 10 of the Circular No.21/15 dated 10.12.2015; the amount involved is ₹14.83 lakhs, the tax effect of which would be less than ₹5 lakhs.

The revenue cannot prosecute this appeal; it is, therefore, dismissed as such.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

JANUARY 02, 2017/*vikas*/