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

CM No.56211/2022 in

\+ **ITA 912/2018**

THE COMMISSIONER OF INCOME TAX-INTERNATIONAL TAXATION-3 ..... Appellant

Through: Mr Ruchir Bhatia, Sr Standing Counsel.

versus

MUFG BANK LTD. ..... Respondent

Through: Mr Hiten K. Thakkar and Mr Nikhil Ranjan, Advs.

CORAM:
HON'BLE MR JUSTICE RAJIV SHAKDHER
HON'BLE MR JUSTICE SANJEEV NARULA

ORDER

% **16.02.2024**

[Physical Hearing/Hybrid Hearing (as per request)]

CM No.56211/2022

1. We have examined the affidavits filed on behalf of the appellant/revenue and the assessee.

2. Having perused the affidavits with the assistance of the counsel, in the backdrop of clause 6 of the CBDT Circular No.3 of 2018 dated 11.07.2018, we are of the view that the judgment dated 16.12.2019 does not require interference as the tax liability is below the threshold limit.

3. The application is, accordingly, closed.

RAJIV SHAKDHER, J.

SANJEEV NARULA, J.

FEBRUARY 16, 2024 / tr