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

\+ ITA 821/2005

COMMISSIONER OF INCOME TAX ..... Appellant

Through: Mr. Zoheb Hossain, Sr. Standing Counsel for Mr. Asheesh Jain, Sr. Standing Counsel for the Revenue.

versus

M/S INDIAN SUGAR & GENERAL IND ..... Respondent

Through: Dr. Rakesh Gupta, Advocate.

**CORAM:**
**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**
**HON'BLE MR. JUSTICE A. K. CHAWLA**

**<u>O R D E R</u>**

% **07.09.2018**

The question of law framed pertained to the payment of interest under Section 244-A of the Income Tax Act, 1961 in respect of the excess TDS amounts recovered. The impugned order has concurred with the order of the Income Tax Appellate Tribunal. Furthermore, this Court notices from the record that the overall tax effect is less than the minimum stipulated for a Revenue appeal (₹50 lac) by Notification/Circular No.3 of 2018 dated 11.07.2018.

The appeal is consequently dismissed.

**S. RAVINDRA BHAT, J**

**A. K. CHAWLA, J**

**SEPTEMBER 07, 2018**

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