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

+ ITA 212/2019

THE COMMISSIONER OF INCOME TAX –
INTERNATIONAL TAXATION -2

..... Appellant

Through: Mr. Zoheb Hossain, Advocate.

versus

J.C. BAMFORD EXCAVATORS LTD.

..... Respondent

Through: Mr. Mayank Nagi, Ms. Husnal Syali
Nagi and Mr. Pulkit Verma,
Advocates.

CORAM:

HON'BLE MR. JUSTICE VIPIN SANGHI

HON'BLE MR. JUSTICE SANJEEV NARULA

ORDER

20.11.2019

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The appellant has filed the affidavit which discloses that the tax effect in the present appeal is below Rs. 1 crore i.e. Rs. 55,25,098/-.

Accordingly, the present appeal is dismissed on account of low tax effect in terms of circular dated 08.08.2019 issued by the Ministry of Finance, Department of Revenue, Central Board of Direct Taxes (Judicial Section), Government of India, which fixes the monetary limit in respect of tax effect, inter alia, before the High Court in which the Department could pursue the matter as Rs. 1,00,00,000/-.

VIPIN SANGHI, J

SANJEEV NARULA, J

NOVEMBER 20, 2019

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