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

+ **ITA 42/2019, CM APPL. 2623-2624/2019**

**THE COMMISSIONER OF INCOME TAX -EXEMPTION**

..... Appellant

Through:

versus

**FLT.LT. RANJAN DHALL CHARITABLE TRUST ..... Respondent**

Through:

**CORAM:**

**HON'BLE MR. JUSTICE VIPIN SANGHI**

**HON'BLE MR. JUSTICE SANJEEV NARULA**

**ORDER**

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**16.12.2019**

In the light of the 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/-; Nil tax demand as mentioned in the letter dated 20.11.2019 issued by ACIT, Judicial-2, New Delhi, the tax effect in the present appeal being below the permissible tax effect limit, the present appeal is disposed of.

**VIPIN SANGHI, J**

**SANJEEV NARULA, J**

**DECEMBER 16, 2019**

*Pallavi*