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

+ ITA 1149/2010

COMMISSIONER OF INCOME TAX

..... Appellant

Through: Mr. Ashok K. Manchanda, Sr. Std.
Counsel with Mr. Ajit Sharma, Adv.

versus

RAJNI GUPTA

..... Respondent

Through: Mr. S. Krishnan & K. Prasanna,
Advs.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE PRATEEK JALAN

ORDER

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28.02.2019

The appeal indicates that the tax effect for which the Revenue has filed and prosecuted the appeal is ₹ 21 lakhs, which is far below the limit prescribed by the notification dated 11.07.2018.

The appeal is accordingly dismissed.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

FEBRUARY 28, 2019

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