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

+ ITA 398/2019

THE PR.COMMISSIONER OF INCOME TAX - 24. Appellant

Through : Mr. Ruchir Bhatia, Sr. Standing
Counsel with Mr. Puneet Rai,
Adv.

versus

SH. NISHIL GUPTA

..... Respondent

Through : None.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE PRATEEK JALAN

ORDER

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22.04.2019

The tax effect in this Revenue's appeal is lower than the prescribed limit of Rs.50,00,000/-. This appeal is consequently, not maintainable by the reasoning of circular/notification dated 11.07.2018 of the Central Board of Direct Taxes (CBDT).

This appeal is therefore, dismissed.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

APRIL 22, 2019

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