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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ ITA 560/2011  
CIT

Through: Ms. Roopali Gupta ..... Appellant  
Mr.Raghvendra Singh, Advs. for

versus

SIDWAL REFRIGATION INDUSTRIES LTD

..... Respondent

Through:

**CORAM:**  
**HON'BLE MR. JUSTICE VIPIN SANGHI**  
**HON'BLE MR. JUSTICE SANJEEV NARULA**

**ORDER**  
**16.09.2019**

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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/- and in view of the fact that the tax effect in the present case is Rs.27,64,088/-, the present appeal is disposed of as not pressed.

**VIPIN SANGHI, J**

**SANJEEV NARULA, J**

**SEPTEMBER 16, 2019**

kd