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

+ ITA 658/2009

COMMISSIONER OF INCOME TAX

..... Appellant

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

versus

PUNJ LLYOD LTD.

..... Respondent

Through: Ms. Kavita Jha, Adv.

**CORAM:**

**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**

**HON'BLE MR. JUSTICE PRATEEK JALAN**

**ORDER**

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**28.02.2019**

It is submitted by learned counsel for the Revenue that this appeal is below the tax limit prescribed by the notification/ circular dated 11.07.2018.

Consequently, it is dismissed for low tax effect.

**S. RAVINDRA BHAT, J**

**PRATEEK JALAN, J**

**FEBRUARY 28, 2019**

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