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

\+ ITA 1119/2005

COMMISSIONER OF INCOME TAX DEL ..... Appellant

Through: Ms.Lakshmi Gurung, Senior Standing Counsel with Mr.Talha A Rahman, Mr.Siddharth Gupta and Mr.Shaz Khan, Advocates

versus

MR.J.B.ROY ..... Respondent

Through: Mr.Satyen Sethi and Mr.Arta Trana Panda, Advocates

CORAM:
HON'BLE MR. JUSTICE VIPIN SANGHI
HON'BLE MS. JUSTICE REKHA PALLI

O R D E R

% 11.12.2019

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/-; the income tax demand of Rs. 2,93,886/- as mentioned in the order of CIT (A) dated 30.12.1996, as also 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

REKHA PALLI, J

DECEMBER 11, 2019/v