

\$~51

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

+ **ITA 1135/2005**

COMMISSIONER OF INCOME TAX

..... Appellant

Through: Mr. Sunil Agarwal, Senior Standing
Counsel with Ms. Priya Sarkar,
Advocate.

versus

M/S DALMIA RESORTS INTERNATIONAL

..... Respondent

Through:

CORAM:

HON'BLE MR. JUSTICE VIPIN SANGHI

HON'BLE MS. JUSTICE REKHA PALLI

ORDER

% **09.12.2019**

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. 64,40,651/- as mentioned in the order of CIT (A) dated 29.03.2001, 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 09, 2019/nk