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

+ **ITA 963/2005**

THE COMM. JOF INCOME TAX DELHI Appellant

Through: Ms.Vibhooti Malhotra, Senior
Standing Counsel with Mr.Siddharth
Manocha, Advocate

versus

THE INSTALLMENT SUPPLY CO Respondent

Through:

CORAM:

HON'BLE MR. JUSTICE VIPIN SANGHI

HON'BLE MS. JUSTICE REKHA PALLI

ORDER

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11.12.2019

1. Ms. Vibhooti Malhotra, learned Senior Standing counsel for the Appellant on instructions state that the tax effect is below Rs. 1 crore in view of notification.

2. 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 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