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

+ ITA 782/2018

PR. COMMISSIONER OF INCOME TAX (CENTRAL) - 2

..... Appellant

Through: Mr. Zoheb Hossain, Senior Standing  
Counsel.

versus

SPECTRUM COAL & POWER LTD. (FORMERLY ST-CLI COAL  
WASHERIES LTD.) ..... Respondent

Through: Mr. Salil Kapoor, Mr. Sumit  
Lalchandani and Ms. Soumya Singh,  
Advocates.

**CORAM:**

**HON'BLE MR. JUSTICE VIPIN SANGHI**

**HON'BLE MS. JUSTICE REKHA PALLI**

**ORDER**

% **10.12.2019**

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/- and in view of the fact that the tax effect in the present case is Rs. 9,08,000/-, the present appeal is disposed of as not pressed.

**VIPIN SANGHI, J**

**REKHA PALLI, J**

**DECEMBER 10, 2019**

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