$~68

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

\+ ITA 1877/2010

COMMISSIONER OF INCOME TAX –IV ..... Appellant

Through: Mr. Ruchir Bhatia, Senior Standing Counsel with Ms. Madhura M.N., Advocate.

versus

DCM LTD ..... Respondent

Through: Mr. Anunav Kr., Advocate.

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

<u>O R D E R</u>

% **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 disallowances and deletions upheld by the ITAT being less than Rs. 1 crore, 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