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

+ ITA 617/2019

PR. COMMISSIONER OF
INCOME TAX (CENTRAL)-3 AppellantThrough Mr. Zoheb Hossain, Sr. Standing
Counsel with Mr. Parth Seemwal, Jr.
Standing Counsel and Mr. Mehak
Sachdeva, Advocates

versus

M/S SHALIMAR TOWN
PLANNERS PVT. LTD...... Respondent
Through Mr. Piyush Kaushik, Advocate**CORAM:**
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE SANJEEV NARULA**ORDER**% **13.03.2020****CM APPL. 9669/2020**

Present application has been filed by the respondent-assessee for disposal of the present case on the ground of low tax effect.

In the application, it is stated that the present appeal of the Department-appellant is covered by the low tax effect circular issued by CBDT dated 8th August, 2019 numbered as circular no. 17/2019, wherein monetary limits for filing of appeals by the Department to the High Court has been revised to Rs. 1 crore and the tax effect involved in the present

appeal (ITA No. 617/2019) is admittedly Rs.8,76,695/-. No reply to the present application has been filed despite notice having been accepted by the Department on 16th July, 2019. Consequently, the present application is allowed and appeal is dismissed on the ground of low tax effect.

MANMOHAN, J

SANJEEV NARULA, J

MARCH 13, 2020

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