$~ R-18

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

\+ ITA 1038/2005

COMMISSIONER OF INCOME TAX DELHI-VII ..... Appellant
Through: Ms. Zehra Khan, Advocate.

versus

M/S NAVEEN CHAND KHANNA & ORS. .....Respondents
Through: None.

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE SANJEEV NARULA

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

% **09.07.2020**

The appeal has been heard by way of video conferencing.

Learned standing counsel for the appellant draws this Court's attention to the impugned order of Commissioner of Income Tax (Appeals) to contend that the tax effect involved in the present appeal for the assessment year 1994-95 is Rs.50,330/-. Consequently, she states that the tax effect in the present appeal is lower than the threshold limit of Rupees One Crore (Rs. 1,00,00,000/-) prescribed in Circular No.17/2019 dated 08th August, 2019 issued by the Central Board of Direct Taxes.

Since the tax effect involved in the present case is lower than the threshold limit of Rupees One Crore (Rs.1,00,00,000/-) prescribed in Circular No.17/2019 dated 08th August, 2019 read with Circular No.03/2018 and its amendments dated 20th August, 2018 issued by the Central Board of Direct Taxes, the present appeal is dismissed on account of low tax effect.

The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

MANMOHAN, J

SANJEEV NARULA, J

JULY 09, 2020
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