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

\+ ITA 975/2005

DIRECTOR OF INCOME TAX (EXEMPTION) ..... Appellant
Through: Mr. Abhishek Maratha, Advocate.

versus

SIR SOBHA SINGH PUBLC CHARITABLE TRUST ..... Respondent
Through: Mr. Vaibhav Kulkarni with Mr. Udit Naresh, Advocates

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

O R D E R

% **03.07.2020**

The appeal has been heard by way of video conferencing.

Learned counsel for the parties refer to the order passed by the Commissioner of Income Tax Appellate Tribunal in the present case to contend that the income tax demand along with interest till 31st December, 2001 was Rupees Thirty Eight Lakhs Eighty Two Thousand Two Hundred Eight (Rs. 38,82,208/-).

Since it is lower than the threshold limit of Rupees One Crore (Rs. 1,00,00,000/-) prescribed in Circular no. 17/2019 dated 8 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 03, 2020
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