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

\+ ITA 33/2023 & CM No.2231/2023

PR COMMISSIONER OF INCOME TAX
DELHI CENTRAL 2 .....Appellant

Through: Mr. Debesh Panda, Ms. Zehra Khan, Mr. Vikramaditya Singh, Ms. Yashika Gupta, Ms. A. Shankar & Mr. O. Pathak, Advs.

Versus

MS GUPTA AND CO PVT LTD .....Respondent

Through: Mr. Neeraj Jain, Mr. Aniket D. Agrawal & Mr. Abhishek Singhvi, Advs.

**CORAM:**
**HON'BLE MR. JUSTICE VIBHU BAKHRU**
**HON'BLE MS. JUSTICE SWARANA KANTA SHARMA**

**O R D E R**

% **09.10.2024**

1. The Revenue has filed the present appeal impugning the order dated 14.02.2019 passed by the learned Income Tax Appellate Tribunal in ITA No.730/Del./2016 & CO No.151/Del/2016 for the assessment year 2009-10.

2. The learned counsel appearing for the Revenue, at the outset, states that the tax effect involved in the present appeal is below the threshold limit of ₹2,00,00,000/- as stipulated in the Circular dated 17.09.2024.

3. Accordingly, the present appeal as well as the pending application is dismissed on account of low tax effect.

**VIBHU BAKHRU, J**

**SWARANA KANTA SHARMA, J**

**OCTOBER 09, 2024**

'gsr'

*Click here to check corrigendum, if any*