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

\+ ITA 164/2023

PR. COMMISSIONER OF INCOME TAX-7 .....Appellant

Through: Appearance not given.

versus

SMR AUTOMOTIVE SYSTEMS INDIA LTD. .....Respondent

Through: Appearance not given.

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

ORDER

% **07.11.2024**

1. The learned counsel appearing for the Revenue states that the tax effect in the present case is ₹1,99,53,718/-.

2. The learned counsel appearing for the assessee submits that it is less than the said amount.

3. It is not necessary to examine this controversy as the tax effect is below the threshold limit of ₹2,00,00,000/- as specified in the circular dated 17.09.2024 and the matter involved is also not covered under any of the exceptions, as specified in the said circular.

4. Accordingly, the present appeal is disposed of on account of low tax effect.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

NOVEMBER 07, 2024/*A*

Click here to check corrigendum, if any