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

+ **ITA 409/2022**

THE PR COMMISSIONER OF INCOME TAX 6

.....Appellant

Through: Mr Aseem Chawla, SSC, Ms Monica Benjamin, and Ms Priya Sarkar, JSCs and Ms Pratistha Advocate for the Revenue.

versus

MOTHERSON SUMI INFOTECH AND DESIGN LTD

.....Respondent

Through: Mr Rohit Tiwari, Ms Tanya, Ms Shivanshi and Mr Shobhit Tiwari, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

ORDER

08.11.2024

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1. The Revenue has filed the present appeal impugning the order dated 30.10.2019 passed by the learned Income Tax Appellate Tribunal in ITA No.5801/Del./2011 for the assessment year 2007-08.

2. At the outset, the learned counsel appearing for the Revenue 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 and is not covered by any exceptions as set out in the circular.



3. Accordingly, the present appeal is dismissed on account of low tax effect.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

NOVEMBER 08, 2024

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Click here to check corrigendum, if any