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

+ ITA 163/2024

**PRINCIPAL COMMISSIONER OF INCOME
TAX DELHI-1**

.....Appellant

Through: Mr. Vipul Agrawal, Sr. Standing
Counsel with Mr. Gibran Naushad
and Ms. Sakashi Shairwal, Jr.
Standing Counsels

versus

M/S ALFA CONTECH PVT. LTD.

.....Respondent

Through: Mr. Ved Jain, Mr. Nischay Kantoor
and Ms. Soniya Dodeja, Advocates
Mr. Kapil Goel and Mr. Sandeep
Goel, Advocates

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

ORDER

% **01.10.2024**

1. The Revenue has filed the present appeal, impugning the order dated 28.07.2023, passed by the learned Income Tax Appellate Tribunal in ITA No. 3351/Del/2016, for the Assessment Year 2011-12.
2. The learned counsel appearing for the Revenue, at the outset, states that the tax effect involved in the present case is below the threshold limit of ₹2 crores, as stipulated in the circular dated 17.09.2024. The learned counsel also does not dispute that the subject matter does not fall in any of the exceptions, as provided in the said circular.



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

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 01, 2024

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Click here to check corrigendum, if any