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

\+ ITA 232/2023

COMMISSIONER OF INCOME TAX (E) .....Appellant

Through: Mr. Abhishek Maratha, Sr. SC with rv Agarwal, Jr. SC & Mr. Parth Samwal, Jr. SC & Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel & Mr. Himanshu Gaur, Advocates.

versus

SPORTS GOODS EXPORT PROMOTION COUNCIL

.....Respondent

Through: Ms. Rano Jain, Mr. Venketesh Chaurasia, Ms. Sakshi Rustagi & Mr. Saksh Srivastava, Advocates.

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

O R D E R

% **14.10.2024**

1. The learned counsel for the parties state that the present appeal is below the threshold limit of ₹2,00,00,000/-, as specified in the circular dated 17.09.2024, and the matter does not fall in the exclusionary clause of the said circular.

2. Consequently, the present appeal is dismissed, on account of low tax effect.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 14, 2024/*at*

Click here to check corrigendum, if any