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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 233/2023**

COMMISSIONER OF INCOME TAX (EXEMPTIONS) DELHI

.....Appellant

Through: Mr. Abhishek Maratha, Sr. SC with
Mr. Apoorv 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

M/S 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

ORDER

14.10.2024

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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

[Click here to check corrigendum, if any](#)

OCTOBER 14, 2024/at