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

+ **ITA 197/2020**

PCIT (CENTRAL)-3, NEW DELHI

.....Appellant

Through: Mr. Gaurav Gupta, Mr. Shivendra Singh, Mr. Y. Pareek & Mr. Namit Gupta, Advs.

Versus

TRILOK CHAND CHAUDHARY

.....Respondent

Through: Mr. Gaurav Gupta, Mr. Shivendra Singh, Mr. Yojit Pareek & Mr. Namit Gupta, Advs.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE TARA VITASTA GANJU

ORDER

21.10.2024

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1. The Revenue has filed the present appeal impugning the order dated 20.08.2019 passed by the learned Income Tax Appellate Tribunal in ITA No.5870/Del/2017 for the assessment year 2009-10.

2. The learned counsel appearing for the Revenue, at the outset, states that the tax effect involved in the present appeal is below the threshold limit of ₹2,00,00,000/- as stipulated in the Central Board of Direct Taxes (CBDT) Circular dated 17.09.2024.

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

VIBHU BAKHRU, J

TARA VITASTA GANJU, J

OCTOBER 21, 2024

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