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

+ ITA 243/2024 & CM No.25112/2024

PRINCIPAL COMMISSIONER OF INCOME
TAX 7 DELHI

.....Appellant

Through: Mr. Sunil Kumar Agarwal, Sr. Adv.
with Mr. Shivansh B. Pandya, Mr.
Viplav Acharya & Mr. Utkarsh Tiwari,
Advs.

Versus

SPAN INDIA PVT LTD

.....Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

ORDER

09.10.2024

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1. The Revenue has filed the present appeal impugning the order dated 20.04.2023 passed by the learned Income Tax Appellate Tribunal in ITA No.313/Del./2017 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 appeal is below the threshold limit of ₹2,00,00,000/- as stipulated in the Circular dated 17.09.2024.
3. Accordingly, the present appeal as well as the pending application is dismissed on account of low tax effect.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 09, 2024/‘gsr’