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

\+ ITA 371/2023

PR. COMMISSIONER OF INCOME TAX -12 .....Appellant

Through: Mr. Indruj Singh Rai, SSC with Mr. Sanjeev Menon, Mr. Rahul Singh, JSCs, Mr. Anmol Jagga and Mr. Prithviraj Dey, Advocates

versus

JAWALA CO-OPERATIVE THRIFT AND CREDIT SOCIETY LIMITED .....Respondent

Through: Mr. Rajesh Mahna, Ms. Silky Wadhwa and Mr. Shiva Narang, Advocates

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

O R D E R

% **26.11.2024**

1. The Revenue has filed the present appeal impugning the order dated 12.11.2021 passed by the learned Income Tax Appellate Tribunal in ITA No.2982/Del/2018 for the assessment year 2013-14.

2. At the outset, the learned counsel appearing for the Revenue 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 and is not covered by any exceptions as set out in the circular.

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

effect.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

NOVEMBER 26, 2024

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Click here to check corrigendum, if any