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

+ **ITA 595/2019**

PR. COMMISSIONER OF INCOME TAX (CENTRAL)-3

.....Appellant

Through: Mr Indruj Singh Rai, SSC, Mr
Sanjeev Menon and Mr Rahul Singh,
JSCs and Mr Anmol Jagga, Advocate.

versus

M/S JAIN COOPERATIVE BANK LTD.

.....Respondent

Through: Mr Chinmaya Seth, Mr A K Seth and
Mr Prithviraj Dey, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

ORDER

% **18.10.2024**

1. The Revenue has filed the present appeal impugning the order dated 24.10.2018 passed by the learned Income Tax Appellate Tribunal in ITA No.4538/Del./2015 for the assessment year 2011-12.
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.
3. Accordingly, the present appeal is dismissed on account of low tax effect.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 18, 2024

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