



\$~21

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

+ **ITA 449/2023**

THE COMMISSIONER OF INCOME

TAX - INTERNATIONAL TAXATION -3

.....Appellant

Through: Mr Ruchir Batra, SSC, Mr Anant Mann, JSC and Mr Abhishek Anand, Advocates.

versus

SOJITZ CORPORATION

.....Respondent

Through: Mr Ved Jain, Mr Nischay Kantoor, Ms Soniya Dodeja, Mr Divyansh Dubey, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

ORDER

30.09.2024

%

1. The learned counsel for the parties state that the tax effect involved in the present appeal is below the threshold limit as specified in the circular dated 17.09.2024.

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

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

SEPTEMBER 30, 2024

M