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

+ **ITA 260/2008**

COMMISSIONER OF INCOME TAX DELHI

.....Appellant

Through: Mr. Sunil Agarwal, SSC with Mr.
Shivansh B. Pandey, Mr. Viplav
Acharya, JSCs and Mr. Utkarsh
Tiwari, Advocate

versus

ROSHNI CONSTRUCTION COMPANY P.LTD.

.....Respondent

Through: Counsel (appearance not given)

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

ORDER

29.11.2024

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1. The Revenue has filed the present appeal impugning the order dated 29.06.2007 passed by the learned Income Tax Appellate Tribunal in ITA No.261/Del/2005 for the assessment year (AY) 1997-98.
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 29, 2024

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Click here to check corrigendum, if any