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

\+ ITA 45/2022

PR. COMMISSIONER OF INCOME TAX-1 .....Appellant

Through: Mr. Sanjay Kumar, Advocate

versus

M/S BERGEN ENGINES INDIA .....Respondent

Through: Mr. Arta Trana Panda and Mr. Satyen Sethi, Advocates

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

ORDER

% **27.09.2024**

1. The Revenue has filed the present appeal impugning the order dated 27.04.2020 passed by the learned Income Tax Appellate Tribunal in ITA No. 7802/Del/2017 for the Assessment Year 2013-14.

2. The learned counsel appearing for the Revenue, at the outset, states that the tax effect involved in the present case is below the threshold limit of ₹2 crores, as stipulated in the circular dated 17.09.2024. The learned counsel also does not dispute that the subject matter does not fall in any of the exceptions, as provided in the said circular.

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

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

SEPTEMBER 27, 2024

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Click here to check corrigendum, if any