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

+ **ITA 954/2019**

**PR. COMMISSIONER OF INCOME TAX - 8,
NEW DELHI**

.....Appellant

Through: Mr Sanjay Kumar, Advocate.

versus

**SEVEN HEAVEN CONSTRUCTIONS
PRIVATE LIMITED**

.....Respondent

Through: Mr Vivek Sharma and Ms Saumya
Mehrotra, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

ORDER

23.10.2024

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1. The Revenue has filed the present appeal impugning the order dated 28.05.2019 passed by the learned Income Tax Appellate Tribunal in ITA No.6676/Del/2018 for the assessment year 2008-09.
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

OCTOBER 23, 2024

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