$~134

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

\+ ITA 678/2023

COMMISSIONENR OF INCOME TAX (INTERNATIONAL TAXATION)-2 .....Appellant

Through: Mr. Puneet Rai, Mr. Ashvini Kumar and Mr. Rishabh Nangia, Advocates

versus

PEERLESS CONSULTANCY SERVICES PVT. LTD. ...Respondent

Through: Mr. Shiv Kumar, Mr. A.K. Chaudhary and Ms. Akanksha Soni, Advocates

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

ORDER

% 16.10.2024

1. The Revenue has filed the present appeal impugning the order dated 16.02.2023 passed by the learned Income Tax Appellate Tribunal in ITA No.9750/Del/2019 for the assessment year 2017-18.

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.

4. Pending application, if any, also stands disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 16, 2024
ns

Click here to check corrigendum, if any