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

+ ITA 682/2023 & CM APPL. 62186/2023

PRINCIPAL COMMISSIONER OF INCOME
TAX (CETRAL) -3

.....Appellant

Through: Mr. Abhishek Maratha, Sr. S.C. with
Mr. Parth Semwal, Jr. S.C., Mr.
Apoorv Agarwal, Jr. S.C., Ms. Nupur
Sharma, Mr. Gaurav Singh, Mr.
Bhanukaran Singh Jodha, Ms.
Muskaan Goel, Mr. Himanshu Gaur
and Ms. Paridhi Kohli, Advocates

versus

M/S RAMPRASTHA PROMOTERS AND
DEVELOPER PVT. LTD.

.....Respondent

Through: Mr. Piyush Kaushik and Mr. Tanveer
Zaki, Advocates

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

ORDER
27.09.2024

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1. The Revenue has filed the present appeal impugning the order dated 23.09.2022 passed by the learned Income Tax Appellate Tribunal in ITA No. 5792/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 alongwith pending application 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