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

+ ITA 1159/2008

COMMISSIONER OF INCOME TAX DELHI IVAppellant

Through: Mr Siddhartha Sinha, SSC, Ms Nring
Chamwibo Zeliang and Ms Anu Priya
Nisha Minz, Advocates.

Versus

DALMIA CEMENT (BHARAT) LTD.Respondent

Through:

CORAM:

HON'BLE THE ACTING CHIEF JUSTICE

HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

ORDER

% **10.12.2024**

1. The Revenue has filed the present appeal impugning the order dated 13.07.2007 passed by the learned Income Tax Appellate Tribunal in ITA No.7515/Del/1996 for the assessment year 1990-91.
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.

ACTING CHIEF JUSTICE

TUSHAR RAO GEDELA, J

DECEMBER 10, 2024

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Click here to check corrigendum, if any