$~23

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

\+ ITA 13/2024 & CM APPL. 385/2024

PR COMMISSIONER OF INCOME TAX 12 .....Appellant

Through: Mr. Indruj Singh Rai, SSC, Mr. Sanjeev Menon, JSC, Mr. Rahul Singh, JSC and Mr. Anmol Jagga, Adv.

versus

SH. SHESH DHAR CHAUBE .....Respondent

Through: Mr. Venketesh Chaurasia and Ms. Rano Jain, Advs.

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

O R D E R

% **08.10.2024**

1. The appellant has filed the present appeal, impugning the order dated 30.06.2022, passed by the learned Income Tax Appellate Tribunal in ITA No. 4001/Del/2019, for the assessment year 2015-2016.

2. The learned counsel appearing for the appellant, at the outset, states that the tax effect involved in the present case is below the threshold limit of ₹2,00,00,000/-, 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

OCTOBER 08, 2024/'A'

Click here to check corrigendum, if any