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

+ **ITA 21/2020**

COMMISSIONER OF INCOME TAX (TDS)- 2, NEW DELHI

.....Appellant

Through: Mr Indruj Singh Rai, SSC, Mr
Sanjeev Menon and Mr Rahul Singh,
JSCs and Mr Anmol Jagga, Advocate.

versus

M/S VIPUL MEDCORP TPA PVT. LTD.

.....Respondent

Through: Mr Ved Jain, Mr Nishay Kantoor, Ms
Sonia Dodeja and Mr Divyansh,
Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

ORDER

08.11.2024

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1. The Revenue has filed the present appeal impugning the order dated 04.09.2018 passed by the learned Income Tax Appellate Tribunal in ITA No.4398/Del./2013 for the assessment year 2009-10.

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

NOVEMBER 08, 2024

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Click here to check corrigendum, if any