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

\+ ITA 91/2020

COMMISSIONER OF INCOME TAX (TDS)-2 .....Appellant

Through: Mr. Indruj Singh Rai, SSC with Mr. Sanjeev Menon, Mr, Rahul Singh, JSCs & Mr. Anmol Jagga, Adv.

versus

M/S VIRGIN MOBILE INDIA PVT. LTD. .....Respondent

Through: Ms. Ananya Kapoor and Mr. Utkarsh Kumar Gupta, Advs.

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

**<u>O R D E R</u>**

% **14.11.2024**

1. The Revenue has filed the present appeal impugning an order dated 28.11.2018 passed by the learned Income Tax Appellate Tribunal in ITA No. 3431/Del/2015 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 14, 2024**

*akc*

*Click here to check corrigendum, if any*