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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 449/2024**
THE PR. COMMISSIONER OF INCOME TAX -CENTRAL -
3Appellant

Through: Mr. Ruchir Bhatia, SSC with
Mr. Anant Mann, Mr. Pratyaksh
Gupta, Advs.

versus

NARENDRA GEHLAUTRespondent
Through: None.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

% **ORDER**
20.08.2024

This appeal would merit dismissal on the ground of low tax effect and bearing in mind the admitted position of the tax imposition being below INR 50 lakhs which had been stipulated in terms of the Circular dated 11 July 2018.

In view of the aforesaid, the appeal shall stand dismissed on the aforesaid score.

YASHWANT VARMA, J

RAVINDER DUDEJA, J

AUGUST 20, 2024/neha