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

+ **ITA 565/2008**

COMMISSIONER OF INCOME TAX DELHI CENTRAL II

.....Appellant

Through: Mr Sunil Aggarwal, SSC, Mr
Shivansh B Pandya, Mr Viplav
Acharya, JSCs and Mr Utkarsh
Tiwari, Advocate.

versus

MODERATE MARKETING P.LTD.

.....Respondent

Through:

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

ORDER

02.12.2024

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1. The Revenue has filed the present appeal impugning the order dated 10.10.2007 passed by the learned Income Tax Appellate Tribunal in ITA No.368/Del./2005 for the block period 01.04.1990 to 14.02.2001.
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

DECEMBER 02, 2024

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Click here to check corrigendum, if any