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

\+ ITA 568/2008

COMMISSIONER OF INCOME TAX DELHI .....Appellant

Through: Mr. S. Agarwal, Mr. S.B. Pandya, Mr. Viplav Acharya & Mr. Utkarsh Tiwari, Advs.

Versus

S.M.PROPERTIES P.LTD. .....Respondent

Through: Counsel for the respondent.

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

ORDER

% **03.12.2024**

1. The Revenue has filed the present appeal impugning the order dated 10.10.2007 passed by the learned Income Tax Appellate Tribunal in IT (SS) A. No.365/Del/2005 for the bock period 1990 to 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 03, 2024

'gsr' *Click here to check corrigendum, if any*