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

+ **ITA 778/2023**

**COMMISSIONER OF INCOME TAX (INTERNATIONAL
TAXATION) 2 DELHI**

.....Appellant

Through: Mr. Vipul Agrawal, Senior Standing
Counsel with Mr. Gibran Naushad,
Junior Standing Counsel & Ms.
Sakashi Shairwal, Junior Standing
Counsel.

versus

M/S MICHELIN GLOBAL MOBILITY S.A.

.....Respondent

Through: Ms. Ananya Kapoor for Mr. Salil
Kapoor & Mr. Sumit Lal, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

ORDER

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26.09.2024

**CM APPL. 65552/2023 (condonation of delay in re-filing the present
income tax appeal)**

1. For the reasons as stated in the application, the same is allowed. The delay in re-filing the income tax appeal is condoned.
2. The application is disposed of accordingly.

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3. The Revenue has filed the present appeal, impugning the order dated 15.12.2022, passed by the learned Income Tax Appellate Tribunal, in ITA No. 1963/DEL/2020, for the Assessment Year 2016-17. The impugned order



is a common order passed in two appeals preferred by the Revenue, for the Assessment Years 2015-16 and 2016-17.

4. It has been pointed out that the tax effect in the present appeal is below the threshold limit of ₹2 crores, as stipulated in the circular dated 17.09.2024. The learned counsels also do not dispute that the subject matter does not fall in any of the exceptions, as provided in the said circular.

5. Accordingly, the present appeal is dismissed, on account of low tax effect.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

SEPTEMBER 26, 2024

at

Click here to check corrigendum, if any