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

\+ ITA 483/2024

THE COMMISSIONER OF INCOME TAX – INTERNATIONAL TAXATION -3 .....Appellant

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann and Mr. Abhishek Anand, JSCs

versus

SPI GLOBAL US INC .....Respondent

Through: Ms. Ananya Kapoor, Advocate

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

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

% **22.11.2024**

1. The Revenue has filed the present appeal impugning the order dated 13.03.2024 passed by the learned Income Tax Appellate Tribunal in ITA No.1912/Del/2023 for the assessment year 2020-21.

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 22, 2024/*ns***

*<u>Click here to check corrigendum, if any</u>*