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

\+ ITA 505/2024 CM APPL. 56554-55/2024

THE COMMISSIONER OF INCOME TAX – INTERNATIONAL TAXATION -1 .....Appellant

Through: Mr Ruchir Bhatia, SSC, Mr Anant Mann, JSC and Mr Abhishek Anand, Advocates.

versus

BAWNIET KAUR PUNIHANI .....Respondent

Through: None.

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

O R D E R

% **25.09.2024**

1. This is an appeal preferred by the Revenue against an order dated 14.02.2024 passed by the learned Income Tax Appellate Tribunal (hereafter *the ITAT*) in ITA No.1925/DEL/2022 in respect of the assessment year 2019-20.

2. Mr Bhatia, the learned counsel appearing on behalf of the Revenue fairly points out that the tax effect in the present case is below the monetary limit of ₹2.00 crores as stipulated by the Central Board of the Direct Taxes (CBDT) in terms of the circular dated 17.09.2024.

3. In view of the above, the present appeal is not required to be entertained. The same is disposed of. Pending applications also stand disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

SEPTEMBER 25, 2024

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