



\$~Regular -12

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

+ **ITA 530/2008**

THE COMMISSIONER OF INCOME TAXAppellant

Through: Mr. Gaurav Gupta, Mr. Shivendra
Singh & Mr. Yojit Pareek, Advs.

Versus

SIEL LIMITED, NEW DELHIRespondent

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 23.11.2007 passed by the learned Income Tax Appellate Tribunal in ITA No.262/Del/1999 for the assessment year 1995-96.
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