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IN THE HIGH COURT OF DELHI AT NEW DELHI

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CUSAA 76/2024 CM APPL. 57705/2024

COMMISSIONER OF CUSTOMS PREV

.....Appellant

Through: Ms Sonu Bhatnagar, SSC, Ms Apurva Singh and Mr K S Mary Jonet, Advocates.

versus

AMIT GOEL

.....Respondent

Through: Mr Tarun Gulati, Sr Advocate with Mr Kishore Kunal, Ms Ankita Prakash and Mr Jayesh Sitlani, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

ORDER

15.10.2024

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1. The learned counsel for the parties submit that the tax effect involved in the present appeal is below the threshold limit as stipulated in the instructions dated 02.11.2023 issued by the Central Board of the Indirect Taxes and Customs.
2. The appeal is, accordingly, dismissed on account of low tax effect.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 15, 2024

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[Click here to check corrigendum, if any](#)