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

\+ ITA 519/2024

PR. COMMISSIONER OF INCOME TAX-1, DELHI

.....Appellant

Through: Mr. Sanjay Kumar, Advocate.

versus

M/S ADVANTAGE FASHION PVT. LTD. .....Respondent

Through:

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

O R D E R

% **14.10.2024**

CM APPL. 60215/2024 (Exemption)

1. Allowed, subject to all just exceptions.

2. The application stands disposed of.

CM APPL. 60216/2024 (condonation of delay in refilling the appeal)

3. For the reasons stated in the application, the delay in filing the appeal is condoned.

4. The application stands disposed of.

ITA 519/2024

5. The learned counsel appearing for the Revenue fairly states that the present appeal is required to be disposed of, on account of low tax effect. He states that in terms of the circular dated 17.09.2024, the threshold limit for filing and maintaining an appeal has been increased to ₹2,00,00,000/-. The

subject matter of the present appeal also does not fall within the exclusionary clause of the said circular

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

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 14, 2024/*at*

Click here to check corrigendum, if any