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

+ **ITA 540/2024**

**THE PR. COMMISSIONER OF INCOME
TAX -CENTRAL -1**

.....Appellant

Through:

versus

**ANSAL PROPERTIES AND INFRASTRUCTURE
LTD.**

.....Respondent

Through:

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

ORDER

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28.10.2024

CM APPL. 63518/2024 & CM APPL. 63519/2024

1. For the reasons stated in these applications, delay of 30 days in filing and 45 days in re-filing the appeal is condoned.
2. Applications are accordingly allowed and stand disposed of.

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3. The Revenue has filed the present appeal impugning the order dated 31.01.2024 passed by the learned Income Tax Appellate Tribunal in ITA No. 2651/Del/2011 and ITA No. 2549/Del/2019 for the assessment year 2015-16.
4. 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.

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

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 28, 2024/A

Click here to check corrigendum, if any