$~R-118

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

\+ ITA 1313/2009

COMMISSIONER OF INCOME TAX .....Appellant

Through: Mr. Abhishek Maratha, SSC with Mr. Apoorv Agarwal and Mr. Parth Samwal, JSC with Mr. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muksan Goel and Mr. Kamkshraj Singh, Advocates

versus

SRF LTD. .....Respondent

Through:

CORAM:
HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

O R D E R

% 23.12.2024

1. The Revenue has filed the present appeal impugning the order dated 31.10.2008 passed by the learned Income Tax Appellate Tribunal in ITA No.4473/Del/2007 for the assessment year 2004-05.

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, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 23, 2024/ms *Click here to check corrigendum, if any*