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

\+ ITA 284/2024

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION)- 2, DELHI .....Appellant

Through: Mr. Vipul Agrawal, Senior Standing Counsel with Mr. Gibran Naushad, Junior Standing Counsel & Ms. Sakashi Shairwal, Junion Standing Counsel.

versus

M/S MICHELIN GLOBAL MOBILITY S.A. .....Respondent

Through: Ms. Ananya Kapoor for Mr. Salil Kapoor & Mr. Sumit Lal, Advocates.

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

O R D E R

% **26.09.2024**

CM APPL. 28960/2024 (condonation of delay in re-filing the present income tax appeal)

1. For the reasons as stated in the application, the same is allowed. The delay in re-filing the income tax appeal is condoned.

2. The application is disposed of accordingly.

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3. The Revenue has filed the present appeal, impugning the order dated 15.12.2022, passed by the learned Income Tax Appellate Tribunal, in ITA

No. 1962/DEL/2020, for the Assessment Year 2015-16. The impugned order is a common order passed in two appeals preferred by the Revenue, for the Assessment Years 2015-16 and 2016-17.

4. It has been pointed out that the tax effect in the present appeal is below the threshold limit of ₹2 crores, as stipulated in the circular dated 17.09.2024. The learned counsels also do not dispute that the subject matter does not fall in any of the exceptions, as provided in the said circular.

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

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

SEPTEMBER 26, 2024
at

Click here to check corrigendum, if any