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

\+ ITA 546/2024 & CM APPL. 64710/2024-11

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAX)-1, NEW DELHI .....Appellant

Through: Mr Puneet Rai, SSC, Mr Ashvini Kumar and Mr Rishabh Nangia, JSCs.

versus

GE HYDRO FRANCE .....Respondent

Through: Mr Aditya Vohra and Mr Shasvat Dhamija, Advocates.

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

ORDER

% **05.11.2024**

1. The Revenue has filed the present appeal impugning the order dated 13.03.2024 passed by the learned Income Tax Appellate Tribunal (ITAT) in ITA No.2086/Del/2022 for the assessment year (AY) 2019-20.

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. Pending applications also stand disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

NOVEMBER 05, 2024

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Click here to check corrigendum, if any