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

\+ ITA 555/2024 & CM APPL. 66779/2024 & CM APPL. 66780/2024

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

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

versus

GURPREET SINGH DHILLON .....Respondent

Through: None.

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

**<u>O R D E R</u>**

% **20.11.2024**

**<u>CM APPL. 66778/2024 (exemption)</u>**

1. Exemption is allowed, subject to all just exceptions.

2. Application stands disposed of.

**<u>ITA 555/2024</u>**

3. The Revenue has filed the present appeal impugning the order dated 25.09.2023 passed by the learned Income Tax Appellate Tribunal in ITA No.2673/Del/2022 for the assessment year 2018-19.

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 and is not covered by any exceptions as set out in the circular.

5. 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 20, 2024**

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*Click here to check corrigendum, if any*