$~R-104

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

\+ ITA 1139/2009

COMMISSIONER OF INCOME TAX .....Appellant

Through: Mr. Abhishek Maratha, Sr. SC with Mr. Parth Semwal (JSC), Mr. Apoorv Agarwal (JSC), Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel and Mr. Kamakshraj Singh, Advocates

versus

M/S KANAK EXPORTS .....Respondent

Through:

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

O R D E R

% 19.12.2024

1. The Revenue has filed the present appeal impugning the order dated 23.12.2008 passed by the learned Income Tax Appellate Tribunal in ITA No.2237/Del/2008 for the assessment year 2005-06.

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.

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

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 19, 2024/Aj