



\$~R-39

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

+ **ITA 1094/2008**

C.I.T

.....Appellant

Through: **Mr. Sanjay Kumar, Sr. Standing
Counsel**

versus

SIAL SBEC BIO ENERGY LTD

.....Respondent

Through:

CORAM:

HON'BLE THE ACTING CHIEF JUSTICE

HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

ORDER

09.12.2024

%

4. The Revenue has filed the present appeal impugning the order dated 21.11.2007 passed by the learned Income Tax Appellate Tribunal in ITA No.1099/Del/2006 for the assessment year 1999-2000.

5. 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.

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

ACTING CHIEF JUSTICE

TUSHAR RAO GEDELA, J

DECEMBER 09, 2024/ms

Click here to check corrigendum, if any