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

\+ ITA 573/2024 & CM Nos.73639/2024, 73640/2024 & 73641/2024

PR. COMMISSIONER OF INCOME TAX (CENTRAL), GURUGRAM .....Appellant

Through: Mr. Puneet Rai, Adv.

Versus

M/S SHIVALIK EDUCATIONAL AND PLACEMENT SERVICES PVT. LTD. .....Respondent

Through: None.

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

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

% **16.12.2024**

1. The Revenue has filed the present appeal impugning the order dated 21.12.2023 passed by the learned Income Tax Appellate Tribunal in ITA No.3207/Del./2019 for the assessment year 2015-16.

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. All pending applications are also dismissed.

**VIBHU BAKHRU, ACJ**

**TUSHAR RAO GEDELA, J**

**DECEMBER 16, 2024**

'gsr'

*<u>Click here to check corrigendum, if any</u>*