



\$~R-105

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

+ **ITA 1144/2009**

COMMISSIONER OF INCOME TAX

.....Appellant

Through: Mr. Shlok Chandra, SSC with Ms.
Naincy Jain and Ms. Madhavi Shukla,
JSCs

versus

JAOGINDER KAPOOR

.....Respondent

Through:

CORAM:

HON'BLE THE ACTING CHIEF JUSTICE

HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

ORDER

19.12.2024

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1. The Revenue has filed the present appeal impugning the order dated 30.09.2008 passed by the learned Income Tax Appellate Tribunal in IT(SS)A No.397 /Del./2004 for the Block Period 01.04.1992 to 27.07.1999.

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

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Click here to check corrigendum, if any