$~R-49

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

\+ ITA 1217/2008

COMMISSIONER OF INCOME TAX .....Appellant

Through: Mr Puneet Rai, SSC, Mr Ashvini Kumar and Mr Rishabh Nangia, SCs and Mr Nikhil Jain, Advocate.

Versus

OVERCARE TRADING P.LTD. .....Respondent

Through:

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

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

% 10.12.2024

1. The Revenue has filed the present appeal impugning the order dated 20.12.2007 passed by the learned Income Tax Appellate Tribunal in ITA No.IT(SS)A No.157/Del/2005 for the block period 01.04.1990 to 14.02.2001.

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.

ACTING CHIEF JUSTICE

TUSHAR RAO GEDELA, J

DECEMBER 10, 2024
M

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