



\$~R-46

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

+ ITA 1170/2008

COMMISSIONER OF INCOME TAX DELHI Appellant

Through: Mr. Debesh Panda, Ms. Zehra Khan
and Mr. Vikram Aditya Singh,
Advocates.

Versus

SAMTEL INDIA LIMITED

.....Respondent

Through:

CORAM:

HON'BLE THE ACTING CHIEF JUSTICE

HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

ORDER

% **16.12.2024**

1. The Revenue has filed the present appeal impugning the order dated 31.01.2008 passed by the learned Income Tax Appellate Tribunal in ITA No.3168/Del./2005 for the assessment year 2000-01.
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

RK

Click here to check corrigendum, if any