



\$~R-103

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

+ **ITA 1116/2009**

**COMMISSIONER OF INCOME TAX**

.....Appellant

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh and Mr. Yojit  
Pareek, JSCs

versus

**STAINLESS INVESTMENT LTD**

.....Respondent

Through:

**CORAM:**

**HON'BLE THE ACTING CHIEF JUSTICE**

**HON'BLE MR. JUSTICE TUSHAR RAO GEDELA**

**ORDER**

**19.12.2024**

%

1. The Revenue has filed the present appeal impugning the order dated 23.01.2009 passed by the learned Income Tax Appellate Tribunal in ITA No.4315 /DEL/2002 for the assessment year 1998-99.

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**

ॐ

*Click here to check corrigendum, if any*