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

\+ ITA 42/2008

COMMISSIONER OF INCOME TAX DELHI CENTRAL II .....Appellant

Through: Mr. Puneet Rai, SSC.

versus

DELHI CYLINDER & TRADING P. LTD. .....Respondent

Through: Ms. Kavita Jha, Senior Advocate with Mr. Vaibhav Kulkarni & Mr. Udit Naresh, Advocates.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

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

% **28.11.2024**

1. The Revenue has filed the present appeal impugning the order dated 27.04.2007 passed by the learned Income Tax Appellate Tribunal in IT(SS)A No. 346/Delhi/2005 for the block assessment period 01.04.1990 to 14.02.2001, comprising assessment year (AY) 1991-1992 to AY 2001-2002 (upto 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.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

NOVEMBER 28, 2024/*at*