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

+ **ITA 82/2008**

COMMISSIONER OF INCOME TAX DELHI CENTRAL II

.....Appellant

Through: Mr. Puneet Rai, SSC.
versus

DIMSY FOOD & CHEMICALS 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

ORDER

28.11.2024

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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. 347/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