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

+ **ITA 1364/2008**

COMMISSIONER OF INCOME TAXAppellant

Through: Mr. Sunil Agarwal, Mr. S.B. Pandya,
Mr. Viplav Acharya, Ms. Priya Sarkar
& Mr. Utkarsh Tiwari, Advs.

Versus

NITS SOFTECH LTD

.....Respondent

Through:

CORAM:

HON'BLE THE ACTING CHIEF JUSTICE

HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

ORDER

% **12.12.2024**

1. The Revenue has filed the present appeal impugning the order dated 31.03.2008 passed by the learned Income Tax Appellate Tribunal in IT(SS) A. No.317/Del./2005 and in C.O. No.277/Del/2007 for the block period 1991-92 to 2001-02.

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, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 12, 2024

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[Click here to check corrigendum, if any](#)