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

\+ ITA 170/2008

COMMISSIONER OF INCOME TAX .....Appellant

Through: Mr. Ruchir Bhatia & Mr. Anant Mann, Advs.

Versus

DALMIA CEMENT BHARAT LTD. .....Respondent

Through: Counsel for the respondent.

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

ORDER

% **03.12.2024**

1. The Revenue has filed the present appeal impugning the order dated 22.06.2007 passed by the learned Income Tax Appellate Tribunal in ITA No.24/Del/2006 for the assessment year 2002-03.

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

DECEMBER 03, 2024

'gsr'

Click here to check corrigendum, if any