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

+ ITA 1394/2008

COMMISSIONER OF INCOME TAX (CENTRAL-I)

NEW DELHI

.....Appellant

Through: Counsel for the appellant (appearance
not given)

Versus

M/S SUNAIR HOTEL LTD

.....Respondent

Through: Mr. Somil Agarwal & Mr. Dushyant
Agarwal, Advs.

CORAM:

HON'BLE THE ACTING CHIEF JUSTICE

HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

ORDER

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12.12.2024

1. The Revenue has filed the present appeal impugning the order dated 27.06.2008 passed by the learned Income Tax Appellate Tribunal in ITA No.3739/Del./2006 for the assessment year 2003-04.
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

‘gsr’

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