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

+ **ITA 1420/2018**

**THE PR. COMMISSIONER OF INCOME
TAX -CENTRAL -3**

....Appellant

Through: Mr. Abhishek Maratha, Sr. Standing
Counsel with Mr. Apoorv Agarwal
and Mr. Parth Samwal, Jr. Standing
Counsels with Ms. Nupur Sharma,
Mr. Gaurav Singh, Mr. Bhanukaran
Singh Jodha, Ms. Muskan Goel, Mr.
Kamakshraj Singh and Ms. Parichi
Kohli, Advocates

versus

BHAVYA GOLD PVT. LTD.

.....Respondent

Through: Mr. Satyen Sethi and Mr. Arta Trana
Panda, Advocates

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

ORDER

01.10.2024

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1. The Revenue has filed the present appeal, impugning the order dated 27.06.2018, passed by the learned Income Tax Appellate Tribunal in ITA No. 1391/Del/2018, for the Assessment Year 2010-11.
2. The learned counsel appearing for the Revenue, at the outset, states that the tax effect involved in the present case is below the threshold limit of ₹2 crores, as stipulated in the circular dated 17.09.2024. The learned counsel also does not dispute that the subject matter does not fall in any of the exceptions, as provided in the said circular.



3. Accordingly, the present appeal is dismissed on account of low tax effect.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 01, 2024

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Click here to check corrigendum, if any