$~1

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

\+ ITA 1076/2017 and CM APPL.40626/2024

THE COMMISSIONER OF INCOME TAX-(INTERNATIONAL TXATION)-2 .....Appellant

Through: Mr.Vipul Agrawal, SSC with Mr.Gibran Naushad, JSC and Ms.Sakashi Sairwal, JSCs Mr.Sunil Kumar Agarwal, SSC Mr.Shivansh B. Pandya, Mr.Viplav Acharya JSCs with Mr.Utkarsh Tiwari, Advocate

versus

CORNING SAS- INDIA .....Respondent

Through: Mr.Aniket D.Agrwal and Mr.Abhisek Singhvi, Advocates

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

O R D E R

% **09.10.2024**

1. The Revenue has filed the present appeal impugning the order dated 29.05.2017 passed by the learned Income Tax Appellate Tribunal in ITA No.816/Del./2016 for the assessment year 2011-12.

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.

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

4. Pending application also stands disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 09, 2024

SV

Click here to check corrigendum, if any