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

\+ ITA 1143/2017 & CM APPL. 60184/2024 (for directions)

PR COMMISSIONER OF INCOME TAX (CENTRAL)-1
.....Appellant

Through: Mr. Puneet Rai, Sr. SC, with Mr. Ashvini Kumar, SC and Mr. Rishabh Nangia, SC.

versus

SH. SIDHARTH GUPTA .....Respondent

Through: Ms. Prem Lata Bansal, Senior Advocate with Mr. Shivang Bansal, Advocate.

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

O R D E R

% 14.10.2024

1. The learned counsel for the parties state that the present appeal is below the threshold limit of ₹2,00,00,000/-, as specified in the circular dated 17.09.2024, and the matter does not fall in the exclusionary clause of the said circular.

2. Consequently, the present appeal is dismissed, on account of low tax effect. Pending application also stands disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 14, 2024/*at*

Click here to check corrigendum, if any