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IN THE HIGH COURT OF DELHI AT NEW DELHI

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ITA 183/2023

COMMISSIONER OF INCOME TAX EXEMPTION DELHI

.....Appellant

Through: Mr Apoorv Agarwal with Mr Parth Samwal, Advocates.

versus

IILM FOUNDATION

.....Respondent

Through: Mr Rohit Jain with Mr Aniket D. Agrawal and Mr Samarth Chaudhary, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

24.03.2025

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1. The learned counsel appearing for the respondent/assessee has handed over a sheet showing the computation of the tax effect in the present appeal. The same indicates that the correct tax effect is ₹1,68,23,794/-. The said amount falls below the threshold limit of ₹2,00,00,000/- for maintaining an appeal before this court in terms of the Circular dated 17.09.2024 issued by the Central Board of Direct Taxes.

2. Accordingly, the present appeal is disposed of on account of low tax effect.

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 24, 2025/tr

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