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

\+ ITA 67/2025 & CM APPL. 15352-53/2025

THE PRINCIPAL COMMISSIONER OF INCOME TAX - INTERNATIONAL TAXATION -1

.....Appellant

Through: Mr Ruchir Bhatia, SSC, Mr Anant Mann, JSC and Mr Abhishek Anand, Advocate.

versus

ARES DIVERSIFIED

.....Respondent

Through: None.

With

\+ ITA 70/2025 CM APPL. 15401/2025

THE PRINCIPAL COMMISSIONER OF INCOME TAX - INTERNATIONAL TAXATION -1

.....Appellant

Through: Mr Ruchir Bhatia, SSC, Mr Anant Mann, JSC and Mr Abhishek Anand, Advocate.

versus

ARES DIVERSIFIED

.....Respondent

Through: None.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R

% **17.03.2025**

1. Mr. Bhatia, learned counsel appearing on behalf of the Revenue submits that the tax effect involved in the present appeals is below the threshold limit of ₹2,00,00,000/- as stipulated in the circular dated

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17.09.2024. He states that it is the Revenue's case that the present appeals would be covered under the exceptions under clause (f) of para 3.1 of the said circular. However, he also fairly points out that said contention was rejected by a co-ordinate Bench of this court in the connected appeal by an order dated 10.03.2025.

2. Since the present appeals [ITA Nos.67/2025 and 70/2025] and ITA No.62/2025 have been filed against a common order, the order passed by this court in ITA No. 62/2025 captioned ***The Commissioner of Income Tax – International Taxation-1 v. Ares Diversified*** is equally applicable in these appeals.

3. Thus, the present appeals are also dismissed on account of low tax effect as quantified. Pending applications are also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 17, 2025

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