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

\+ ITA 87/2024 and CM APPL. 6543/2024 & CM APPL. 6544/2024

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL TAXATION -3 .....Appellant

Through: Mr. Ruchir Bhatia, SSC & Mr. Anant Mann, JSC.

versus

QUALCOMM TECHNOLOGIES INC. .....Respondent

Through: Mr. Nishant Thakkar, Ms. Jasmin Amalsadwala & Mr. Nikhil Ranjan, Advocates.

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

O R D E R

% **21.03.2025**

1. The tax involvement in the present appeal is below the threshold limit of ₹2,00,00,000/- as stipulated in the Circular dated 17.09.2024 and is not covered by any exceptions as set out in the circular.

2. Accordingly, the present appeal is disposed of on account of low tax effect. Pending applications are also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 21, 2025

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Click here to check corrigendum, if any