



\$~143

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

+ **ITA 43/2025 & CM APPL. 11079/2025**

THE PR. COMMISSIONER OF INCOME TAX -15Appellant

Through: **Mr. Ruchir Bhatia, Senior Standing
Counsel.**

versus

CROWN INTERNATIONAL

.....Respondent

Through:

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

ORDER

24.02.2025

%

1. The Revenue has filed the present appeal impugning the order dated 18.05.2021 passed by the learned Income Tax Appellate Tribunal in ITA No.2531/Del/2019 for the assessment year 2014-15.

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 and is not covered by any exceptions as set out in the circular.

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

DEVENDRA KUMAR UPADHYAYA, CJ

TUSHAR RAO GEDELA, J

FEBRUARY 24, 2025/yrj