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

\+ ITA 15/2024 & CM APPL.624/2024

PR. COMMISSIONER OF INCOME TAX -7 .....Appellant

Through: Mr. Puneet Rai, Senior Standing Counsel with Mr. Gibran Naushad, Standing Counsel and Mr. Rishabh Nangia and Mr. Ashwini, Standing Counsel.

versus

M/s. RATROI MAA TRADING PVT. LTD. .....Respondent

Through: None.

CORAM:
HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

O R D E R

% **10.02.2025**

1. The Revenue has filed the present appeal impugning the order dated 13.06.2023 passed by the learned Income Tax Appellate Tribunal in ITA No.7489/Del /2018 for the assessment year 2009-10.

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 10, 2025/*rl*