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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 1131/2005**
COMMISSIONER OF INCOME TAX

.....Appellant

Through: Mr Sunil Aggarwal, SSC, Mr
Shivansh B Pandya, Mr Viplav
Acharya, Ms Priya Sarkar, JSCs and
Mr Utkarsh Tiwari, Advocate.

versus

M/S DALMIA RESORTS INTERNATIONAL

.....Respondent

Through: Mr Divyanshu Aggarwal, Ms
Vandana Bedi, Ms Deepika Goyal,
Mr Vibhav Niti, and Ms Bharti
Sharma, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

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17.03.2025

CM APPL. 11417/2025(change of name of respondent)

1. This is an application filed by the respondent for recording the change in its name and substituting the same with “Dalmia Resorts International Private Limited”. The respondent has filed a fresh certificate of incorporation issued by the Registrar of Companies consequent upon the change in the respondent’s name.
2. For the reasons stated in the application, the same is allowed.
3. The respondent’s name is directed to be reflected as “Dalmia Resorts International Private Limited” instead of M/s Dalmia Resorts International (Pilgrimage) Pvt. Limited.

ITA 1131/2005 & CM APPL. 11418/2025(direction)



4. The learned counsel for the respondent points out 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 of the exceptions as set out in the said circular.
5. The learned counsel for the Revenue concurs with the same.
6. In view of the above, the present appeal is dismissed on account of low tax effect.

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 17, 2025

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Click here to check corrigendum, if any