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

+ **ITA 208/2024**

THE PR COMMISSIONER OF INCOME TAX-4, NEW DELHI

.....Appellant

Through: Mr. Shlok Chandra, SSC with Ms.
Priya Sarkar and Ms. Madhavi
Shukla, JSCs

versus

HCL COMNET SYSTEM AND SERVICE LTD.Respondent

Through: Mr. Aditya Vohra and Mr. Shashvat
Dhamija, Advocates

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

ORDER

03.02.2025

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1. The Revenue has filed the present appeal impugning the order dated 07.06.2023 passed by the learned Income Tax Appellate Tribunal in ITA No.3527/Del/2018 for the assessment year 2012-13.

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 3, 2025/rl