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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 223/2024**
PR. COMMISSIONER OF INCOME TAX -7

.....Appellant

Through: Mr Puneet Rai, SSC, Mr Ashvini
Kumar and Mr Rishabh Nangia, SCs
and Mr Nikhil Jain, Advocate.

versus

THE FERTILIZER CORPORATION OF INDIA LTD.

.....Respondent

Through: Mr S Krishnan and Mr Harshit
Chauhan, Advocates.

CORAM:

HON'BLE THE ACTING CHIEF JUSTICE

HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

ORDER

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09.01.2025

1. The Revenue has filed the present appeal impugning the order dated 01.06.2023 passed by the learned Income Tax Appellate Tribunal in ITA No.3357/Del/2016 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.
3. Accordingly, the present appeal is dismissed on account of low tax effect.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

JANUARY 09, 2025

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*Click here to check corrigendum, if any*S