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

+ **ITA 265/2024**

PR. COMMISSIONER OF INCOME TAX-4, NEW DELHI

.....Appellant

Through: Mr Shlok Chandra, SSC, Ms Naincy Jain and Ms Madhavi Shukla, JSCs and Mr Sushant Pandey, Advocate.

versus

NTPC VIDYUT VYAPAR NIGAM LTD

.....Respondent

Through: Mr Ved Jain, Mr Nishay Kantoor, Ms Sonia Dodeja and Mr Divyansh, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

20.03.2025

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1. Concededly, 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.

2. Accordingly, the present appeal is disposed of on account of low tax effect.

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 20, 2025

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Click here to check corrigendum, if any