$~27

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

\+ ITA 211/2025

PR. COMMISSIONER OF INCOME TAX-1 .....Appellant

Through: Mr. Vipul Agarwal, Adv.

Versus

SH. DINESH KUMAR MATHUR .....Respondent

Through: None.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

% **11.07.2025**

CM Nos.40110/2025 & 40111/2025 (for condonation of delay in filing and re-filing the appeal)

1. For the reasons stated in the applications, the delay in filing and re-filing the present appeal is condoned.

2. The applications are disposed of.

ITA 211/2025

3. The Revenue has filed the present appeal impugning an order dated 23.12.2022 passed by the learned Income Tax Appellate Tribunal [**ITAT**] in ITA No.1016/Del./2019 in respect of assessment year [**AY**] 2008-09.

4. The learned counsel appearing for the Revenue, at the outset, states that the tax effect involved in the present appeal is below the threshold limit of ₹2,00,00,000/- as stipulated in Circular No.9/2024 dated 17.09.2024.

5. Accordingly, the present appeal is dismissed on account of low tax effect.

VIBHU BAKHRU, J

TEJAS KARIA, J

JULY 11, 2025
'gsr'