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

\+ ITA 64/2025 & CM APPL. 14903/2025

PR COMMISSIONER OF INCOME TAX 4 NEW DELHI

.....Appellant

Through: Mr. Shlok Chandra, Sr. SC with Ms. Naincy Jain, Jr. SC with Ms. Madhavi Shukla, Jr. SC

Versus

MS MOLYCODDLE FASHIONS PVT LTD .....Respondent

Through: None

CORAM:
HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

<u>O R D E R</u>

% **12.03.2025**

1. The Revenue has filed the present appeal under section 260A of the Income Tax Act, 1961 impugning the order dated 30.10.2023 passed by the learned Income Tax Appellate Tribunal in ITA No. 1126/Del/2019 for the assessment year 2012-13.

2. At the outset, the learned counsel appearing for the parties 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

MARCH 12, 2025/*rl*