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

\+ ITA 231/2025 and CM APPL. 40940/2025

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL TAXATION -1 .....Appellant

Through: Mr Ruchir Bhatia, SSC, Mr Anant Mann, JSC Ms Aditi Sabharwal and Mr Abhishek Anand, Advocates.

versus

AMPHENOL FCI ASIA PTE LTD (FORMERELY KNOWN AS FCI ASIA PTE. LTD.) .....Respondent

Through: Ms Ananya Kapoor, Advocate.

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

ORDER

% 14.07.2025

1. The Revenue has filed the present appeal impugning the order dated 21.11.2023 passed by the learned Income Tax Appellate Tribunal in ITA No.9659/Del/2019 for the assessment year 2015-16.

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.

VIBHU BAKHRU, J

TEJAS KARIA, J

JULY 14, 2025/tr