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

+ **ITA 618/2025**

PR. COMMISSIONER OF INCOME TAX -7

.....Appellant

Through: Mr. Ruchir Bhatia SSC with Mr.
Anant Mann, Mr. Pratyaksh Gupta
JSCs and Mr. Abhishek Anand, Adv.

versus

UNIVERSAL ENERGIES LTD.

.....Respondent

Through: Appearance not given.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

14.11.2025

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1. Mr. Ruchir Bhatia, SSC states that this appeal pertains to the Assessment Year 2013-14 and has low tax effect, he shall not press this appeal.

2. Appeal is dismissed as not pressed.

V. KAMESWAR RAO, J

VINOD KUMAR, J

NOVEMBER 14, 2025

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