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

+ ITA 452/2010

COMMISSIONER OF INCOME TAX .....Appellant

Through: Ms Zehra Khan, Advocate.

versus

SAMTEL INDIA LTD. ....Respondent

Through: None.

**CORAM:**

**HON'BLE THE ACTING CHIEF JUSTICE**

**HON'BLE MR. JUSTICE TUSHAR RAO GEDELA**

**ORDER**

% **07.01.2025**

1. The Revenue has filed the present appeal impugning the order dated 31.03.2009 passed by the learned Income Tax Appellate Tribunal in ITA No.3326/Del/2004 for the assessment year 1999-2000.
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, ACJ**

**TUSHAR RAO GEDELA, J**

**JANUARY 07, 2025/ tr**