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

\+ ITA 538/2010

COMMISSIONER OF INCOME TAX .....Appellant

Through: Mr Siddhartha Sinha, SSC.

versus

A B HOTELS LTD. .....Respondent

Through: Mr Somil Agarwal with Mr Dushyant Agarwal, Advocates.

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

O R D E R

% **07.01.2025**

1. The Revenue has filed the present appeal impugning the order dated 19.02.2009 passed by the learned Income Tax Appellate Tribunal in ITA No.4804/Del/2007 for the assessment year 2003-04.

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