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

+ **ITA 187/2010**

COMMISSIONER OF INCOME TAX

.....Appellant

Through: Mr Gaurav Gupta with Mr Shivendra
Singh and Mr Yojit Pareek,
Advocates.

versus

KABIS SHINES PVT. LTD.

.....Respondent

Through: None.

CORAM:

HON'BLE THE ACTING CHIEF JUSTICE

HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

ORDER

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07.01.2025

1. The Revenue has filed the present appeal impugning the order dated 28.04.2009 passed by the learned Income Tax Appellate Tribunal in ITA No.2067/Del/2003 for the assessment year 1996-97.
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