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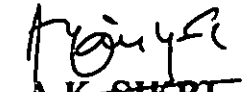
% 07.12.2009

Present: Ms. Suruchi Aggarwal, Advocate for the appellant.
Mr. R.A. Shukla with Mr. Achin Garg, Advocates for the respondent.

+ ITA No. 1281/2009

Simply on the ground that the tax effect in this case is much less than Rs.4,00,000/-, we are not entertaining the appeal. We make it clear that we have not gone into the merits of this case.

Accordingly, this appeal is dismissed.


A.K. SIKRI



SIDDHARTH MRIDUL

December 07, 2009

pmc