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

+ ITA 672/2019

PR. COMMISSIONER  
OF INCOME TAX (CENTRAL)-2 ..... Appellant  
Through: Mr. Kunal Sharma, Advocate.

versus

M/S M.L. SINGHI & ASSOCIATES (P) LTD. .... Respondent  
Through: None.

**And**

+ ITA 676/2019

PR. COMMISSIONER OF  
INCOME TAX (CENTRAL)-2 ..... Appellant  
Through: Mr. Kunal Sharma, Advocate.

versus

M/S M.L. SINGHI & ASSOCIATES (P) LTD. .... Respondent  
Through: None.

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MR. JUSTICE SANJEEV NARULA**

**ORDER**

% **24.11.2020**


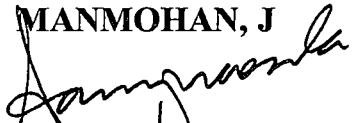
The appeals have been heard by way of video conferencing.

Admittedly, the tax effect in the present appeals is lower than the threshold limit of Rs.1,00,000/- prescribed in Circular No.17/2019 dated 08<sup>th</sup> August, 2019 issued by the Central Board of Direct Taxes.



Consequently, present appeals are dismissed on account of low tax effect.

The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

  
MANMOHAN, J  
  
SANJEEV NARULA, J

NOVEMBER 24, 2020

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