



\$~84

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

+ ITA 533/2024 & CM APPL. 61755-56/2024

COMMISSIONER OF INCOME TAX,

(INTERNATIONAL TAXATION-1), NEW DELHIAppellant

Through: Mr Puneet Rai, SSC, Mr Ashvini
Kumar and Mr Rishabh Nangia, JSCs
and Mr Nikhil Jain, Advocate.

versus

DSD NOELL GMBH

.....Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE TARA VITASTA GANJU

ORDER

21.10.2024

%

1. The Revenue has filed the present appeal impugning the order dated 21.11.2023 passed by the learned Income Tax Appellate Tribunal (ITAT) in ITA No.7282/Del/2019 for the assessment year (AY) 2016-17.
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.
3. Accordingly, the present appeal is dismissed on account of low tax effect. Pending applications also stand disposed of.

VIBHU BAKHRU, J

TARA VITASTA GANJU, J

OCTOBER 21, 2024

M

Click here to check corrigendum, if any