

\$~43

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

+ ITA 1401/2018 & CM APPL.51372-73/2018

THE PR. COMMISSIONER OF INCOME TAX-3 ..... Appellant

Through: Mr. Ruchir Bhatia & Mr. Puneet Rai,  
Advocates

versus

DE DIAMOND ELECTRIC INDIA P. LTD ..... Respondent

Through: None.

**CORAM:**

**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**

**HON'BLE MR. JUSTICE PRATEEK JALAN**

**ORDER**

**18.01.2019**

%

1. It is submitted that the tax effect is below the limit fixed by the notification dated 11.07.2018.

2. The appeal is, therefore, dismissed.

**S. RAVINDRA BHAT, J**

**PRATEEK JALAN, J**

**JANUARY 18, 2019**

*„hkaur“*