

IN THE HIGH COURT OF DELHI AT NEW DELHI

ITA No. 128/2008

03.03.2011

Commissioner of income-tax Appellant

Vs.

Delhi Race Club Ltd Respondent

Present: Ms. Prem Lata Bansal, Sr. Advocate with Mr. Deepak Anand, Advocate for the appellant.

Mr. M.S.Syali, Sr. Advocate with Mr. Satyen Sethi and Mr. Arta Tarna Panda, Advocate for the respondent.

The tax effect involved in the present appeal is Rs. 4,65,860/-. As per the recent guidelines of the CBDT, appeal in those cases where the tax effect is less than Rs. 10 lacs, are not to be entertained.

This Court in the case of **Commissioner of Income Tax Delhi-III v. M/s P.S. Jain and Co.** being ITA No. 179/1991 decided on 2nd August, 2010 has taken a view that such circular would also apply to pending cases.

In view thereof, this appeal is also dismissed on the same ground.

A.K. SIKRI, J.

M.L. MEHTA, J.

MARCH 03, 2011