$~43 to 47

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

\+ ITA 102/2023

PR. COMMISSIONER OF INCOME TAX (CENTRAL)-2
.....Appellant

Through: Mr. Sanjay Kumar, SSC with Ms. Monica Benjamin and Ms. Easha Kadian, JSCs

versus

HAVELLS INDIA LTD. .....Respondent

Through: Mr. Paritosh Jain, Mr. Divyansh Jain and Mr. Abhishek Jain, Advs.

44

\+ ITA 126/2024 & CM APPL. 10307/2024 (235 Days Delay in Refiling)

PR. COMMISSIONER OF INCOME TAX (CENTRAL)-2
.....Appellant

Through: Mr. Sanjay Kumar, SSC with Ms. Monica Benjamin and Ms. Easha Kadian, JSCs

versus

M/S HAVELLS INDIA PVT. LTD. .....Respondent

Through: Mr. Paritosh Jain, Mr. Divyansh Jain and Mr. Abhishek Jain, Advs.

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\+ ITA 614/2023

PR. COMMISSIONER OF INCOME TAX (CENTRAL)-2

.....Appellant

Through: Mr. Sanjay Kumar, SSC with Ms. Monica Benjamin and Ms.

Easha Kadian, JSCs

versus

M/S HAVELLS INDIA LTD. .....Respondent

Through: Mr. Paritosh Jain, Mr. Divyansh Jain and Mr. Abhishek Jain, Advs.

46

\+ ITA 209/2024 and CM APPL. 20609/2024 (282 Days Delay in Refiling)

PR. COMMISSIONER OF INCOME TAX (CENTRAL)-2 .....Appellant

Through: Mr. Sanjay Kumar, SSC with Ms. Monica Benjamin and Ms. Easha Kadian, JSCs

versus

M/S HAVELLS INDIA PVT. LTD. .....Respondent

Through: Mr. Paritosh Jain, Mr. Divyansh Jain and Mr. Abhishek Jain, Advs.

47

\+ ITA 439/2024, CM APPL. 46646/2024 (394 Days Delay), CM APPL. 46647/2024 (138 Days Delay in Refiling)

PRINCIPAL COMMISSIONER OF INCOM TAX (CENTRAL)-2 .....Appellant

Through: Mr. Sanjay Kumar, SSC with Ms. Monica Benjamin and Ms. Easha Kadian, JSCs

versus

M/S. HAVELLS INDIA LTD .....Respondent

Through: Mr. Paritosh Jain, Mr. Divyansh Jain and Mr. Abhishek Jain, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE DHARMESH SHARMA

<u>O R D E R</u>

% **05.12.2024**

Mr. Kumar, learned counsel representing the appellants, states that it would not be possible to pursue these appeals any further on account of low tax effect and the provisions made in Circular No. 9/2024 issued by the Central Board of Direct Taxes on 17 September 2024.

Consequently, these appeals shall stand dismissed on the ground of low tax effect. The questions of law which were proposed are kept open to be addressed in an appropriate case.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

DECEMBER 05, 2024/RW