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

+ ITA 139/2023 & CM APPL. 11366/2023 (70 Days Delay)
CM APPL. 11367/2023 (149 Days Delay in Refiling)

PRINCIPAL COMMISSIONER OF INCOME TAX-4, DELHI

.....Appellant

Through: Mr. Abhishek Maratha, Sr. SC
with Mr. Apoorv Agarwal, JSC,
Mr. Parth Samwal, JSC with
Ms. Nupur Sharma, Mr. Gaurav
Singh, Mr. Bhanukaran Singh
Jodha, Ms. Muskaan Goel and
Mr. Himanshu Gaur,
Advocates.

versus

MAGNUM STEELS LTD

.....Respondent

Through:

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

23.09.2024

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1. In view of the Central Board of Direct Taxes Circular No. 9/2024 dated 17 September 2024, Mr. Maratha, learned counsel for the appellant, submits that the appeal would be liable to be dismissed on the ground of low tax effect.

2. Ordered accordingly.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

SEPTEMBER 23, 2024/ib