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

+ **ITA 385/2023**

**COMMISSIONER OF INCOME TAX
(EXEMPTIONS) DELHI**

..... Appellant

Through: Mr. Abhishek Maratha, SSC
with Mr. Parth Semiwal, JSC,
Mr. Apoorv Agarwal, JSC,
Ms. Nupur Sharma, Mr. Manav
Goyal, Mr. Gaurav Singh,
Ms. Divya Verma and Mr.
Bhanukaran Singh Jodha,
Advocates.

versus

**ALL INDIA FINE ARTS AND CRAFTS
SOCIETY**

..... Respondent

Through: Mr. Salil Kapoor, Mr. Sumit
Lalchandani and Mr. Utkarsha
Kumar Gupta, Advocates.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE AMIT BANSAL

ORDER

22.05.2024

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Mr. Maratha, learned counsel appearing for the appellant, states that this appeal would merit dismissal in light of low tax effect and in terms of Circular No. 5/2024 of the Central Board of Direct Taxes dated 15 March 2024.

Ordered accordingly.

YASHWANT VARMA, J

AMIT BANSAL, J

MAY 22, 2024/kk