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

+ **ITA 116/2018**

PRINCIPAL COMMISSIONER OF INCOME

TAXDELHI-02

.....Appellant

Through: Appearance not given.

versus

M/S CRAFTPAC CONTAINER PVT. LTD.Respondent

Through: Mr. Rishabh Malhotra, Ms.
Disha Jham and Mr. Devansh
Jain, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

12.12.2024

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Undisputedly, the tax effect which forms subject matter of this appeal falls below INR 2 crores and would thus not be liable to be continued in light of the provisions made in Circular No. 9/2024 dated 17 September 2024.

The appeal is, consequently, dismissed on the ground of low tax effect.

YASHWANT VARMA, J.

GIRISH KATHPALIA, J.

DECEMBER 12, 2024/gunn