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

+ **ITA 238/2023**

PR. COMMISSIONER OF INCOME

TAX (CENTRAL)-2

..... Appellant

Through: **Mr. Sanjay Kumar, Ms. Easha
& Ms. Hemlata Rawat, Advs.**

versus

GANESH CHAND GUPTA

..... Respondent

Through: **Mr. Salil Kapoor, Mr. Sumit
Lalchandani, Ms. Ananya
Kapoor, Mr. Amandeep Mehta
& Mr. Vibhu Jain, Advs.**

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE PURUSHAINdra KUMAR

KAURAV

ORDER

28.02.2024

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Mr. Kumar, learned counsel appearing in support of the appeal, fairly states that it would not be maintainable in light of low tax effect as also the order dated 02 May 2023 passed by us in ITA 249/2023.

Consequently, the appeal shall stand dismissed.

YASHWANT VARMA, J

PURUSHAINdra KUMAR KAURAV, J

FEBRUARY 28, 2024/kk