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IN THE HIGH COURT OF DELHI AT NEW DELHI

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ITA 359/2019

THE COMMISSIONER OF INCOME TAX -
INTERNATIONAL TAXATION -2Appellant

Through: Mr. Sanjay Kumar, SSC with
Ms. Esha, Adv.

versus

HYUNDAI ROTEM COMPANYRespondent

Through: Mr. Salil Kapoor, Mr. Sumit
Lalchandani, Ms. Ananya
Kapoor, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

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19.09.2024

1. In view of the Central Board of Direct Taxes Circular No. 9/2024 dated 17 September 2024, Mr. Kumar, 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 19, 2024/neha