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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 399/2019**
THE COMMISSIONER OF INCOME TAX - EXEMPTION

.....Appellant

Through: Mr. Abhishek Maratha, Sr. SC
with Mr. Parth Semwal, Jr. SC,
Mr. Apoorv Agarwal, Jr. SC
and Ms. Nupur Sharma, Mr.
Gaurav Singh, Mr. Bhanukaran
Singh Jodha, Ms. Muskaan
Goel and Mr. Kamakshraj
Singh, Advs.

versus

DELHI & DISTRICT CRICKET ASSOCIATION

.....Respondent

Through: Counsel (appearance not given)

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE DHARMESH SHARMA

ORDER

% **19.12.2024**

1. Undisputedly, the tax effect which forms the 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.

2. The appeal is, consequently, dismissed on the ground of low tax effect. The proposed questions of law are kept open to be urged and addressed in an appropriate case.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

DECEMBER 19, 2024/sp