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

\+ ITA 335/2018

PR. COMMISSIONER OF INCOME TAX (CENTRAL)-3, NEW DELHI .....Appellant

Through: Mr. Abhishek Maratha, SSC, Mr. Apoorv Agarwal, JSC, Mr. Parth Samwal, JSC with Mr. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Kamakshraj Singh and Mr. Himanshu Gaur, Advs.

versus

RITESH KUMAR .....Respondent

Through: None.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE GIRISH KATHPALIA

O R D E R

% **12.12.2024**

CM APPL. 11056/2018 (Ex.)

Allowed, subject to all just exceptions.

The application stands disposed of.

ITA 335/2018

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