



\$~101

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ ITA 334/2018
PR. COMMISSIONER OF INCOME TAX (CENTRAL)-3,
NEW DELHIAppellant

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

RAGHAV KUMARRespondent

Through: None.

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

ORDER

% **12.12.2024**

CM APPL. 11055/2018 (Ex.)

Allowed, subject to all just exceptions.

The application stands disposed of.

ITA 334/2018

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