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

+ **ITA 629/2023 & CM APPL. 59425/2023 – DELAY OF
24 DAYS IN FILING**

**PRINCIPAL COMMISSIONER OF INCOME
TAX 10**

.....Appellant

Through: Mr. Anurag Ojha, SSC with
Ms. Hemlata Rawat & Mr. V K
Saksena, Advs.

versus

M/S FINE GUJARANWALA JEWELLERSRespondent

Through: Mr. S Krishan & Mr. Harshit
Chauhan, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE DHARMESH SHARMA

ORDER

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17.12.2024

1. 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.

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

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

DECEMBER 17, 2024

Ch