



\$~11

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

+ **ITA 1019/2019**

PR. COMMISSIONER OF

INCOME TAX (CENTRAL)- 2

.....Appellant

Through: Mr. Indruj Rai, SSC with Mr.
Sanjeev Menon and Mr. Rahul
Singh, JSCs.

versus

M/S MAGIC AUTO PVT. LTD.

.....Respondent

Through: Mr. Salil Kapoor, Mr. Sumit
Lalchandani and Ms. Ananya
Kapoor, Advocates.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

24.09.2024

%

1. In view of the Central Board of Direct Taxes Circular No. 9/2024 dated 17 September 2024, Mr. Rai, 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 24, 2024/vp