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

+ **ITA 1000/2005**

THE COMMISSIONER OF INCOME TAXAppellant

Through: Mr. Shlok Chandra, SSC with
Ms. Naincy Jain and Ms.
Madhavi Shukla, JSCs.

versus

THE INSTALLMENT SUPPLY CORespondent

Through: Mr. Mayank Nagi, Ms. Hurnal
Syali Nagi, Mr. Tarun Singh,
Advocates.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **20.09.2024**

1. Having heard learned counsel for parties and on perusal of our record, we find that the appeal would fail to meet the pecuniary limit in view of the Central Board of Direct Taxes Circular No. 9/2024 dated 17 September 2024.

2. Consequently, the appeal shall stand dismissed on the ground of low tax effect.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

SEPTEMBER 20, 2024

vp