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

+ **ITA 499/2024**

PR. COMMISSIONER OF

INCOME TAX (CENTRAL)-2

.....Appellant

Through: Mr. Sanjay Kumar, Advocate.

versus

JAINA MARKETING AND ASSOCIATES

.....Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

23.09.2024

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This appeal would fail to qualify the threshold as placed in terms of the Central Board of Direct Taxes Circular No. 09/2024 dated 17 September 2024 and shall consequently stand dismissed on the ground of low tax effect.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

SEPTEMBER 23, 2024/vp