



\$~1, 3 and 17

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

+ ITA 441/2024 & CM APPL. 47013/2024 (14 days delay) and
CM APPL. 47014/2024 224 days delay in refilling)

PR. COMMISSIONER OF INCOME TAX-1Appellant
Through: Mr. Sanjay Kumar and Ms.
Easha, Advocates.

Versus

M/S CANDOR GURGAON TWO DEVELOPERS AND
PROJECTS PVT. LTD.Respondent

Through: Mr. Sachit Jolly and Mr.
Rishabh Malhotra, Advocates.

3.

+ ITA 443/2024 & CM APPL. 47104/2024 (14 days delay) and
CM APPL. 47105/2024 224 days delay in refilling)

PR. COMMISSIONER OF INCOME TAX-1Appellant
Through: Mr. Sanjay Kumar and Ms.
Easha, Advocates.

Versus

M/S CANDOR KOLKATA ONE HI TECH STRUCTURE
PVT. LTD.Respondent

Through: Mr. Sachit Jolly and Mr.
Rishabh Malhotra, Advocates.

17.

+ ITA 448/2024 & CM APPL. 47391/2024 (14 days delay) and
CM APPL. 47392/2024 224 days delay in refilling)

PR. COMMISSIONER OF
INCOME TAX-1, DELHIAppellant
Through: Mr. Sanjay Kumar and Ms.
Easha, Advocates.

Versus

M/S CANDOR KOLKATA ONE HI-TECH STRUCTURE P.
LTD.Respondent



Through: Mr. Sachit Jolly and Mr.
Rishabh Malhotra, 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. Kumar, learned counsel for the appellant, submits that the appeals 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