$~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-1 .....Appellant
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-1 .....Appellant
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, DELHI .....Appellant
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*