$~82, 84 to 91

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

\+   ITA 511/2018

PRINCIPAL COMMISSIONER OF INCOME TAX - 8 .....Appellant

Through: Mr. Sanjay Kumar, SSC with Ms. Monica Benjamin & Ms. Easha Kadian, Advs.

versus

M/S SBEC BIOENERGY LTD., ...Respondent

Through:

84

\+   ITA 629/2018

PR. COMMISSIONER OF INCOME TAX DELHI - 1 .....Appellant

Through: Mr. Debesh Panda, SSC.

versus

ASHIMA SECURITIES (P) LTD. .....Respondent

Through:

85

\+   ITA 639/2018

PR. COMMISSIONER OF INCOME TAX DELHI - 1 .....Appellant

Through: Mr. Debesh Panda, SSC.

versus

ASHIMA SECURITIES (P) LTD. .....Respondent

Through:

86

\+   ITA 630/2018

PR.COMMISSIONER OF INCOME TAX-1 .....Appellant

Through: Mr. Debesh Panda, SSC.

versus

M/S ABHINAV STEELS PVT. LTD .....Respondent
Through:

87

\+ ITA 653/2018

THE COMMISSIONER OF INCOME TAX -EXEMPTION .....Appellant

Through: Mr. Abhishek Maratha, SSC.

versus

INDIAN MEDICAL ASSOCIATION .....Respondent
Through:

88

\+ ITA 700/2018

PR COMMISSIONER OF INCOME TAX CENTRAL - 2 .....Appellant

Through: Mr. Indruj Singh Rai, SSC with Mr. Sanjeev Menon, JSC.

versus

MR. PRASHANT AGGARWAL .....Respondent
Through:

89

\+ ITA 703/2018

PR COMMISSIONER OF INCOME TAX CENTRAL – 2 .....Appellant

Through:

versus

MR. PRASHANT AGGARWAL .....Respondent
Through:

90

\+ ITA 704/2018

PR COMMISSIONER OF INCOME TAX CENTRAL - 2 .....Appellant

Through:

versus

PRASHANT AGGARWAL .....Respondent

Through:

91

\+ ITA 709/2018

PR COMMISSIONER OF INCOME TAX
CENTRAL - 2 .....Appellant

Through: Mr. Debesh Panda, SSC.

versus

PRASHANT AGGARWAL .....Respondent

Through:

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE DHARMESH SHARMA

O R D E R

% **16.12.2024**

1. Undisputedly, the tax effect which forms subject matter of this appeal falls below INR 2 Crores and would thus not be liable to be continued in light of the provisions made in Circular No. 9/2024 dated 17 September 2024.

2. The appeals are, consequently, dismissed on the ground of low tax effect.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

DECEMBER 16, 2024
Ch