



\$~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



- 87**
+ M/S ABHINAV STEELS PVT. LTDRespondent
Through:
ITA 653/2018
THE COMMISSIONER OF INCOME TAX
-EXEMPTIONAppellant
Through: Mr. Abhishek Maratha, SSC.
versus
- 88**
+ INDIAN MEDICAL ASSOCIATIONRespondent
Through:
ITA 700/2018
PR COMMISSIONER OF INCOME TAX
CENTRAL - 2Appellant
Through: Mr. Indruj Singh Rai, SSC with
Mr. Sanjeev Menon, JSC.
versus
- 89**
+ MR. PRASHANT AGGARWALRespondent
Through:
ITA 703/2018
PR COMMISSIONER OF INCOME TAX
CENTRAL – 2Appellant
Through:
versus
- 90**
+ MR. PRASHANT AGGARWALRespondent
Through:
ITA 704/2018
PR COMMISSIONER OF INCOME TAX
CENTRAL - 2Appellant
Through:
versus



PRASHANT AGGARWAL
Through:

.....Respondent

91

+ ITA 709/2018

PR COMMISSIONER OF INCOME TAX
CENTRAL - 2

.....Appellant

Through: Mr. Debesh Panda, SSC.
versus

PRASHANT AGGARWAL
Through:

.....Respondent

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

ORDER
16.12.2024

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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