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

+ **ITA 575/2018**

**PRINCIPAL COMMISSIONER OF INCOME**

**TAX - 7**

.....Appellant

Through: Mr. Vipul Agrawal, SSC.

versus

**PSB INDUSTRIAL (INDIA) PVT. LTD.,** .....Respondent

Through: Ms. Swaralipi Deb Roy, Adv.

**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 appeal is, consequently, dismissed on the ground of low tax effect.

3. The next date of hearing fixed on 12.03.2025 is cancelled.

**YASHWANT VARMA, J.**

**DHARMESH SHARMA, J.**

**DECEMBER 16, 2024**

**Ch**