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

+ ITA 338/2018

PR. COMMISSIONER OF INCOME TAX (CENTRAL)-3,
NEW DELHI

.....Appellant

Through: Mr. Abhishek Maratha, SSC
with Mr. Apoorv Agarwal and
Mr. Parth Semwal, JSCs with
Ms. Nupur Sharma, Mr. Gaurav
Singh, Mr. Bhanukaran Singh,
Ms. Muskaan Goel, Mr.
Himanshu Gaur and Mr.
Kamakshraj Singh, Advs.

versus

RAJIV KUMAR

.....Respondent

Through: Mr. Somil Agarwal and Mr.
Dushyant Agarwal, Advs.

61

+ ITA 383/2018

COMMISSIONER OF INCOME TAX-(EXEMPTIONS)

.....Appellant

Through: Mr. Siddhartha Sinha, SSC with
Ms. Anuja Pethia, JSC with Ms.
Anu Priya Nisha Minz and Mr.
Srikant Singh, Advs.

versus

APARNA ASHRAM

.....Respondent

Through: None.

62

+ ITA 384/2018

COMMISSIONER OF INCOME TAX-(EXEMPTIONS)

.....Appellant

Through: Mr. Siddhartha Sinha, SSC with
Ms. Anuja Pethia, JSC with Ms.



Anu Priya Nisha Minz and Mr.
Srikant Singh, Advs.

versus

APARNA ASHRAMRespondent
Through: None.

63

+ ITA 385/2018

COMMISSIONER OF INCOME TAX-(EXEMPTIONS)

.....Appellant
Through: Mr. Siddhartha Sinha, SSC with
Ms. Anuja Pethia, JSC with Ms.
Anu Priya Nisha Minz and Mr.
Srikant Singh, Advs.

versus

APARNA ASHRAMRespondent
Through: None.

64

+ ITA 386/2018

COMMISSIONER OF INCOME TAX-(EXEMPTIONS)

.....Appellant
Through: Mr. Siddhartha Sinha, SSC with
Ms. Anuja Pethia, JSC with Ms.
Anu Priya Nisha Minz and Mr.
Srikant Singh, Advs.

versus

APARNA ASHRAMRespondent
Through: None.

65

+ ITA 390/2018

COMMISSIONER OF INCOME TAX-(EXEMPTIONS)

.....Appellant



Through: Mr. Siddhartha Sinha, SSC with
Ms. Anuja Pethia, JSC with Ms.
Anu Priya Nisha Minz and Mr.
Srikant Singh, Advts.

versus

APARNA ASHRAMRespondent

Through: None.

66

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ITA 408/2018

COMMISSIONER OF INCOME TAX-(EXEMPTIONS)

.....Appellant

Through: Mr. Siddhartha Sinha, SSC with
Ms. Anuja Pethia, JSC with Ms.
Anu Priya Nisha Minz and Mr.
Srikant Singh, Advts.

versus

APARNA ASHRAMRespondent

Through: None.

67

+

ITA 434/2018

PR. COMMISSIONER OF INCOME TAX-6

.....Appellant

Through: Mr. Puneet Rai, SSC with Mr.
Ashvini Kumar and Mr.
Rishabh Nangia, JSCs

versus

MAYAR INDIA LTDRespondent

Through: None.

68

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ITA 478/2018

COMMISSIONER OF INCOME TAX

.....Appellant

Through: Mr. Sanjay Kumar, SSC.

versus

ADI BPO SERVICES LTD.Respondent



Through: Mr. Somil Agarwal and Mr.
Dushyant Agarwal, Advs.

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

ORDER
% **13.12.2024**

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

These appeals are consequently dismissed on the ground of low tax effect.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

DECEMBER 13, 2024/RW