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

\+   ITA 1259/2018

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

Through: Mr. Indruj Singh Rai, SSC with Mr. Sanjeev Menon, Mr. Rahul Singh, Mr. Anmol Jagga and Mr. Gaurav Kumar, Advs.

versus

M/S. ACB INDIA LTD. .....Respondent

Through: Mr. Aniket D. Agrawal and Mr. Abhishek Singhavi, Advs.

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

ORDER

% **18.12.2024**

1. Undisputedly, the tax effect which forms the 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. The proposed questions of law are kept open to be urged and addressed in an appropriate case.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

DECEMBER 18, 2024/DR