$~91 to 100

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

\+ ITA 720/2018

THE PR. COMMISSIONER OF INCOME TAX-4.....Appellant
Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh and Mr. Yojit Pareek, JSCs

versus

HALCROW CONSULTING INDIA PVT. LTD......Respondent
Through: Mr. Salil Kapoor, Ms. Ananya Kapoor and Mr. Utkarsha Kumar Gupta, Advs.

92

\+ ITA 754/2018

THE PR. COMMISSIONER OF INCOME TAX-4.....Appellant
Through: Mr. Indruj Singh Rai, SSC with Mr. Sanjeev Menon, JSC with Mr. Anmol Jagga, Adv.

versus

GOODYEAR INDIA LIMITED .....Respondent
Through: Mr. Neeraj Jain, Mr. Aniket D. Agrawal and Mr. Aniket D. Agrawal and Mr. Abhisek Singhvi, Advs.

93

\+ ITA 762/2018

PR. COMMISSIONER OF INCOME TAX DELHI - 2 .....Appellant
Through: Appearance not given.

versus

SH. PRADEEP KHANNA .....Respondent
Through: Appearance not given.

94

\+ ITA 780/2018

THE PR. COMMISSIONER OF INCOME TAX-4.....Appellant
Through: Mr. Debesh Panda, Standing Counsel with Ms. Zehra Khan and Mr. Vikramaditya Singh, Advs.

versus

INDO RAMA SYSTHETIC INDIA LTD. .....Respondent
Through: Appearance not given.

95

\+ ITA 808/2018

THE PR. COMMISSIONER OF INCOME TAX-5.....Appellant
Through: Mr. Ruchir Bhatia, SSC.

versus

JOHNSON MATTHEY INDIA PVT.LTD......Respondent
Through: Mr. Sumit Mangal and Ms. Radhika Sharma, Advs.

96

\+ ITA 814/2018

THE PR. COMMISSIONER OF INCOME TAX-5.....Appellant
Through: Mr. Ruchir Bhatia, SSC.

versus

JOHNSON MATTHEY INDIA PVT.LTD. .....Respondent
Through: Mr. Sumit Mangal and Ms. Radhika Sharma, Advs.

97

\+ ITA 826/2018

THE PR. COMMISSIONER OF INCOME TAX-5.....Appellant
Through: Mr. Ruchir Bhatia, SSC.

versus

JOHNSON MATTHEY INDIA PVT.LTD. .....Respondent
Through: Mr. Sumit Mangal and Ms. Radhika Sharma, Advs.

98

+ ITA 833/2018

THE PR. COMMISSIONER OF INCOME TAX-5.....Appellant
Through: Appearance not given.

versus

KARMIC BUSINESS SPECIALITIES PVT. LTD. .....Respondent
Through: Appearance not given.

99

+ ITA 850/2018

PR. COMMISSIONER OF INCOME TAX-5 .....Appellant
Through: Appearance not given.

versus

BYCELL TELECOMMUNICATION .....Respondent
Through: Appearance not given.

100

+ ITA 866/2018

PR. COMMISSIONER OF INCOME TAX - 2.....Appellant
Through: Appearance not given.

versus

MALA KALSI, ...Respondent
Through: Appearance not given.

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

<u>O R D E R</u>

% **17.12.2024**

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

YASHWANT VARMA, J

DHARMESH SHARMA, J

DECEMBER 17, 2024/RW