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

+ **ITA 1121/2018**

**PR. COMMISSIONER OF INCOME TAX -9, NEW
DELHI**

.....Appellant

Through: Mr. Abhishek Maratha, SSC
with Ms. Nupur Sharma,
Mr. Parth Semwal, Mr. Apoorv
Agarwal, Ms. Muskan Goel,
Mr. Bhanukaran, and Mr.
Gaurav Singh, Advs.

versus

VIRTUAL BUILDERS (P) LTD.

.....Respondent

Through: Mr. Piyush Kaushik, Adv.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

23.09.2024

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1. In view of the Central Board of Direct Taxes Circular No. 9/2024 dated 17 September 2024, Mr. Maratha, learned counsel for the appellant, submits that the appeal would be liable to be dismissed on the ground of low tax effect.

2. Ordered accordingly.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J

SEPTEMBER 23, 2024

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