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

+ **ITA 849/2018**

PRINCIPAL COMMISSIONER

OF INCOME TAX-7

.....Appellant

Through: **Mr. Sanjay Kumar and Ms.
Easha, Advocates.**

versus

M/S PROMAIN LIMITED

.....Respondent

Through: **Mr. Salil Aggarwal, Sr. Adv.
with Mr. Madhur Aggarwal,
Mr. Uma Shankar, Mr. Gaurav
Aggarwal, Advs.**

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

19.09.2024

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1. In view of the Central Board of Direct Taxes Circular No. 9/2024 dated 17 September 2024, Mr. Kumar, 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 19, 2024/vp