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

+ **ITA 835/2016**

**PR. COMMISSIONER OF INCOME TAX,
CENTRAL-1**

.....Appellant

Through: Mr. Puneet Rai, SSC with Mr.
Ashvini Kumar & Mr. Rishabh
Nangia, Advs.

versus

M/S MOON BUILDTECH PVT LTD,Respondent

Through: Mr. Salil Kapoor, Ms. Ananya
Kapoor & Mr. Sumit
Lalchandani Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **07.10.2024**

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

OCTOBER 7, 2024/kk