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

+ **ITA 1297/2018 & CM APPL. 48191/2018 (Ex.)**

**THE PR. COMMISSIONER OF INCOME
TAX -3**

.....Appellant

Through: Appearance not given

versus

DCM LIMITED

.....Respondent

Through: Appearance not given

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE DHARMESH SHARMA

ORDER

18.12.2024

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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