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

+ **ITA 491/2023**

THE COMMISSIONER OF INCOME TAX -

INTERNATIONAL TAXATION -3Appellant

Through: Mr. Ruchir Bhatia, SSC.

versus

SIEMENS MOBILE COMMUNICATION

SPARespondent

Through: Mr. Deepak Chopra, Ms. Priya
Tandon and Mr. Priyam
Bhatnagar, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR**

ORDER

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27.01.2025

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.

HARISH VAIDYANATHAN SHANKAR, J.

JANUARY 27, 2025/nd