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

+ **ITA 114/2023**

PRINCIPAL COMMISSIONER OF INCOME

TAX - 4 DELHI

.....Appellant

Through: Mr. Abhishek Maratha, SSC
with Mr. Apoorv Agarwal, Mr.
Parth Samwal, JSCs, Ms. Nupur
Sharma, Mr. Gaurav Singh, Mr.
Bhanukaran Singh Jodha, Ms.
Muskaan Goel, Mr. Kamakshraj
Singh & Mr. Himanshu Gaur,
Advs.

versus

JOHNSON MATTHEY INDIA PVT LTDRespondent

Through:

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE DHARMESH SHARMA

ORDER

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07.01.2025

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.

DHARMESH SHARMA, J.

JANUARY 07, 2025/kk