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

\+ ITA 115/2023

PRINCIPAL COMMISSIONER OF INCOME TAX - 4 NEW 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

M/S JOHNSON MATTHEY INDIA PVT LTD .....Respondent

Through:

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE DHARMESH SHARMA

O R D E R

% **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