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

+ **ITA 359/2023**

COMMISSIONER OF INCOME TAXAppellant

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

**DLF QUTAB ENCLAVE COMPLEX EDUCATIONAL
CHARITABLE TRUST**Respondent

Through: None

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

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

ORDER

% **08.01.2025**

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 08, 2025/kk