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

\+ ITA 512/2019, CM APPL. 24833/2024 (More time to comply O. D. 07-03-2024) & CM APPL. 45656/2024 (Direction)

PR. COMMISSIONER OF INCOME TAX -8

.....Appellant

Through: Mr. Indruj Singh Rai, SSC, Mr. Sanjeev Menon, Mr. Rahul Singh, JSCs, Mr. Anmol Jagga and Mr. Gaurav Kumar, Advs.

versus

M/S SPORTS INFRATECH PVT LTD.

.....Respondent

Through: Mr. Abhinav Sharma and Mr. Shreesh Phatak, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

<u>O R D E R</u>

% **11.02.2025**

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.

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.

The date of 24 February 2025 stands cancelled.

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J

FEBRUARY 11, 2025/RW