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

+ **ITA 163/2019**

THE PR. COMMISSIONER OF INCOME TAX -9

.....Appellant

Through: Mr. Anurag Ojha, SSC along
with Ms. Hemlata Rawat and
Mr. V.K. Saxena, JSCs.

versus

ULTRA MOTOR INDIA PVT.LTD.

.....Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN

SHANKAR

ORDER

11.02.2025

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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 26 March 2025 stands cancelled.

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J

FEBRUARY 11, 2025/RW