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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ ITA 1384/2009 & CM APPL. 17909/2009 (DELAY IN RE-
FILING)

COMMISSIONER OF INCOME TAX DELHIAppellant
Through: Mr. Shlok Chandra, SSC with
Ms. Nancy Jain, Ms. Madhvi,
Advs.

versus

CSL SECURITIES PVT. LTD.Respondent
Through: Mr. Ved Jain, Mr. Nischay
Kantoor, Ms. Soniya, Adv.

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

% **ORDER**
10.02.2025

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.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

FEBRUARY 10, 2025/neha