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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ ITA 300/2024 & CM APPL. 30462/2024 (Delay of 114 Days in
Re-Filing Appeal)
PRINCIPAL COMMISSIONER OF INCOME
TAX-1Appellant

Through: Mr. Vipul Agrawal, SSC with
Ms. Gaoraang Ranjan, Adv.

versus

M/S. CELEBI DELHI CARGO TERMINAL MANAGEMENT
INDIA PVT. LTD.Respondent
Through: Ms. Kavita Jha, Sr. Adv. with
Mr. Himanshu Aggarwal, Adv.

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

% **ORDER**
30.01.2025

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 30, 2025/DR