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

+ **ITA 309/2022 & CM.APPL 55149/2022 (Cross-Objection)**

PR. COMMISSIONER OF INCOME TAX –

INTERNATIONAL TAXATIONPetitioner

Through: Mr. Puneet Rai, SSC.

versus

ALOK GUPTA

.....Respondent

Through: Mr. Sumit Lalchandani, Adv.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN

SHANKAR

ORDER

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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/kk