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

\+ ITA 815/2019

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL - 1 .....Appellant

Through: Mr. Ruchir Bhatia, SSC along with Mr. Anant Mann & Mr. Pratyaksh Gupta, JSCs.

versus

PRADHUMAN PATEL .....Respondent

Through: Mr. Arvind Kumar, Adv.

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

O R D E R

% **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 26 March 2025 stands cancelled.

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J

FEBRUARY 11, 2025/RW