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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 856/2019**

**THE PR. COMMISSIONER OF INCOME
TAX -5**

.....Appellant

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

versus

JAI GAJANAN ENTERPRISES PVT. LTD.Respondent
Through: Appearance not given.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN

SHANKAR

ORDER

12.02.2025

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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.
3. The next date of hearing i.e. 08.04.2025 shall stand cancelled.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

FEBRUARY 12, 2025/nd