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

\+ ITA 897/2011

CIT .....Appellant

Through: Mr. Shlok Chandra, SSC with Ms. Naincy Jain and Ms. Madhavni Shukla, JSCs for Revenue.

versus

MANAV SHIKSHA SAMITI .....Respondent

Through: Mr. Vaibhav Kulkarni and Mr. Himanshu Aggarwal, Advs.

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

O R D E R

% **10.01.2025**

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 10, 2025/ DR