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

+ **ITA 216/2022 & CM APPL. 32134/2022**

PRINCIPAL COMMISSIONER OF INCOME TAX, DELHI-

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.....Appellant

Through: Mr. Shlok Chandra, SSC with
Ms. Naincy Jain and Ms.
Madhavi Shukla, JSCs.

versus

**M/S SHIPRA ESTATE LTD. AND JAI KRISHNA ESTATE
DEVELOPERS 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. 29.04.2025 shall stand cancelled.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

FEBRUARY 12, 2025/nd