$~135 & 136

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

\+ ITA 625/2023, CM APPL. 2223/2025

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION)-2 .....Appellant

Through: Mr. Sanjay Kumar, SSC with Ms. Monica Benjamin and Ms. Easha Kadian, JSCs.

versus

INTEVA PRODUCTS NETHERLANDS BV .....Respondent

Through: Dr. Shashwat Bajpai, Adv.

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\+ ITA 628/2023, CM APPL. 2222/2025

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION)-2 .....Appellant

Through: Mr. Sanjay Kumar, SSC with Ms. Monica Benjamin and Ms. Easha Kadian, JSCs.

versus

INTEVA PRODUCTS NETHERLANDS BV .....Respondent

Through: Dr. Shashwat Bajpai, Adv.

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

O R D E R

% **15.01.2025**

Undisputedly, the tax effect which forms the subject matter of these appeals 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 appeals are, 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 24 February 2025 shall stand cancelled.

Pending applications shall stand disposed of.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

JANUARY 15, 2025/*neha/nd*