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

+ **ITA 207/2016 & CM APPL. 5944/2025**

**THE PR. COMMISSIONER OF INCOME
TAX-3**

.....Appellant

Through: Appearance not given.

versus

DCM LTD.

.....Respondent

Through: Mr. Ruchir Bhatia, SSC with
Mr. Anant Mann Mr. Pratyush
Gupta, JSCs with Mr. V. P.
Gupta and Mr. Anunav Kumar,
Adv.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR**

**ORDER
31.01.2025**

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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.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

JANUARY 31, 2025/DR