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

+ **ITA 747/2023 & CM APPL. 64067/2023**

PR. COMMISSIONER OF INCOME

TAX -CENTRAL -1

.....Appellant

Through: **Mr. Sunil Aggarwal, SSC with
Mr. Shivansh B. Pandya, Mr.
Viplav ACharya, JSCs & Mr.
Utkarsh Tiwari, Adv.**

versus

R.J. CORP. LTD.

.....Respondent

Through: **Mr. Divyansh Jain & Mr.
Paritosh Jain, Adv.**

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN

SHANKAR

ORDER

13.02.2025

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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.

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.

The next date of hearing i.e. 21.04.2025 stands cancelled.

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J

FEBRUARY 13, 2025/kk