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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 234/2017**
PR. COMMISSIONER OF INCOME TAX-6
NEW DELHI

.....Appellant

Through: Mr. Sunil Aggarwal, SSC with
Mr. Shivansh Aggarwal, Ms.
Priya, Mr. Viprav Acharya, Mr.
Utkarsh, Advs.

versus

SH. RAM MEHAR GARGRespondent
Through: Mr. Satyan Sethi, Mr. Arta
Trana Panda, Ms. Gargi, Advs.

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

ORDER
10.02.2025

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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. 27.03.2025 shall stand cancelled.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.
FEBRUARY 10, 2025*/neha*