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

+ ITA 155/2020 & CM APPL. 7943/2020 (Delay 79 Days In Re-Filing)

THE PR. COMMISSIONER OF INCOME
TAX-09

.....Appellant

Through: Mr. Puneet Rai, SSC, Mr.
Ashvini Kumar and Mr.
Rishabh Nangia, JSCs and Mr.
Nikhil Jain, Adv.

versus

WEL INTERTRADE (P) LTD.

.....Respondent

Through: Mr. Sidhant Kumar, Ms.
Manyaa Chandok and Ms.
Anshika Saxena, Advs.

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. 04.03.2025 shall stand cancelled.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

FEBRUARY 12, 2025/nd