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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 551/2012**
CIT

.....Appellant
Through: Mr. Debesh Panda, SSC, Mr.
Vikramaditya Singh and Ms.
Zehra Khan, JSCs and Mr.
Kanishk Aggrawal, Adv.

versus

SUBROS LTDRespondent
Through: Appearance not given

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

ORDER
15.01.2025

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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.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

JANUARY 15, 2025/neha/nd