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

+ **ITA 431/2014**

COMMISSIONER OF INCOME TAX-IIIAppellant

Through: Mr. Sanjay Kumar, SSC with
Ms. Monica Benjamin & Ms.
Easha Kadian, JSCs

versus

SPL INDUSTRIES LTD.Respondent

Through: Appearance not given.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

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

ORDER

23.01.2025

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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 23, 2025/v