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

\+ ITA 1001/2007

COMMISSIONER OF INCOME TAX .....Appellant

Through: Appearance not given.

versus

G.E. CAPITAL SERVICES INDIA .....Respondent

Through: Ms. Disha Jham and Mr. Devansh Jain, Advs.

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

ORDER

% **06.02.2025**

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.

FEBRUARY 06, 2025/nd