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

+ **ITA 353/2016**

PR.COMMISSIONER OF INCOME TAX- IIIAppellant

Through: Mr. P. Roy Chaudhuri, Mr.
Sunil Agarwal, SSCs with Mr.
Shivansh B. Pandya, Mr.
Viplav Acharya, Ms. Priya
Sarkar, JSCs & Mr. Utkarsh
Tiwari, Adv.

versus

**ESCORTS CONSTRUCTION EQUIPMENT
LTD.**

.....Respondent

Through: Mr. Simran Mehta, Adv.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

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

ORDER

27.01.2025

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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 27, 2025/v