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

\+ ITA 864/2016

PR. CIT (CENTRAL)-1 .....Appellant

Through: Mr. Ruchir Bhatia and Mr. Indruj Singh Rai, SSCs with Mr. Sanjeev Menon, Mr. Rahul Singh, JSCs with Mr. Anmol Jagga and Mr. Gaurav Kumar, Advs.

versus

V.S.CHAUHAN .....Respondent

Through: Mr. Salil Kapoor, Mr. Sumit Lalchandani, Mr. Tarun Chanana and Mr. Utkarsha Kr. Gupta, Adv.

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

O R D E R

% **31.01.2025**

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.

JANUARY 31, 2025/DR