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

+ **ITA 245/2011**

CIT

.....Appellant

Through: Mr. Abhishek Maratha, SSC
with Mr. Apoorv Agarwal &
Mr. Parth Samwal, Jr. SCs with
Ms. Nupur Sharma, Mr. Gaurav
Singh, Mr. Bhanukaran Singh
Jodha, Ms. Muskaan Goel &
Mr. Kamakshraj Singh, Advs.

versus

VANDANA LABORATORIES PVT LTDRespondent

Through: Mr. Ajay Vohra, Ms. Kavita
Jha and Mr. Somnath Shukla,
Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

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

ORDER

09.01.2025

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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 9, 2025/v