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

+ **ITA 646/2012**

COMMISSIONER OF INCOME TAX-IAppellant

Through: Mr. Gaurav Gupta, SSC with
Mr. Shivendra Singh and Mr.
Yojit Pareek, JSCs.

versus

DEEPAK JAINRespondent

Through: Appearance not given

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

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

ORDER

15.01.2025

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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.

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 15, 2025/neha/nd