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

+ **ITA 778/2018 & CM APPL. 29927/2018 (42 Day Delay)**

THE PR. COMMISSIONER OF INCOME TAX -9

.....Appellant

Through: Mr. Shlok Chandra, SSC along
with Ms. Madhavi Shukla &
Ms. Naincy Jain, JSCs.

versus

TULIP INFRATECH PVT. LTD.

.....Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN

SHANKAR

ORDER

11.02.2025

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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.

The date of 29 April 2025 stands cancelled.

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J

FEBRUARY 11, 2025/RW