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

+ **ITA 389/2017**

**PRINCIPAL COMMISSIONER OF INCOME TAX-12**

.....Appellant

Through: Mr. Indruj Rai, SSC with Mr.  
Sanjeev Menon, Mr. Rahul  
Singh, Mr. Anmol Jagga, Mr.  
Gaurav Kumar, Advs.

versus

**SHRI SANJAY SAWHNEY** .....Respondent

Through: Appearance not given

**CORAM:**

**HON'BLE MR. JUSTICE YASHWANT VARMA**

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

**ORDER**

**03.02.2025**

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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.

**YASHWANT VARMA, J.**

**HARISH VAIDYANATHAN SHANKAR, J.**

**FEBRUARY 3, 2025/neha**