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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ ITA 116/2015, CM APPL. 3046/2015 (9 Days Delay) & CM
APPL. 3047/2015 (79 Days Delay in Refiling)
CIT-VAppellant

Through: Mr. Sunil Agarwal, SSC, Mr.
Shivansh B. Pandya, Mr.
Viplav Acharya, Ms. Priya
Sarkar, JSCs & Mr. Utkarsh
Tiwari, Adv.

versus

NORTEL NETWORKS INDIA PVT LTDRespondent
Through: Appearance not given.

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

ORDER
% **23.01.2025**

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 23, 2025/v