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

+ ITA 758/2016

PR. COMMISSIONER OF INCOME TAX-3Appellant

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

versus

DEEN DAYAL GOELRespondent

Through: Appearance not given.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

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

ORDER

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30.01.2025

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 30, 2025/v