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

+ **ITA 790/2016**

PR. COMMISSIONER OF INCOME TAX-6, NEW DELHI

.....Appellant

Through: Mr. Puneet Rai, SSC with Mr.
Ashvini Kumar, Mr. Rishabh
Navsia, JSC

versus

MICRO SPACEMATRIX SOLUTION PVT. LTD.

.....Respondent

Through: Mr. Somil Agarwal & Mr.
Dushyant Agarwal, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

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

ORDER

30.01.2025

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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