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

+ **ITA 914/2016**

THE PR. COMMISSIONER OF INCOME

TAX-3

.....Appellant

Through: Mr. Puneet Rai, SSC with Mr. Ashwini Kumar, Mr. Rishabh Nangia, JSCs with Mr. Nikhil Jain and Ms. Srishti Sharma, Advs.

versus

FROSTAIRE PVT. LTD.

.....Respondent

Through: Mr. Somil Agarwal and Mr. Dushayant Agarwal, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

ORDER
31.01.2025

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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 31, 2025/DR