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

+ **ITA 1414/2018**

PR. COMMISSIONER OF INCOME TAX-20Appellant

Through: Ms. Sakshi Shairwal, JSC for
Mr. Vipul Agrawal, Adv.

versus

**SHIPRA ESTATE LTD. & JAI KRISHAN ESTATE
DEVELOPERS P. LTD.**Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN

SHANKAR

ORDER

11.02.2025

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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.

The date of 29 April 2025 stands cancelled.

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J

FEBRUARY 11, 2025/RW