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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 617/2017**
PR.COMMISSIONER OF INCOME TAX-2Appellant
Through: **Mr. Sidharth Sinha, SSC with**
Ms. Anu Priya, Adv.

versus

COSMO FILMS LTDRespondent
Through: **Mr. Vaibhav Kulkarni, Mr.**
Aditya, Advs.

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

% **ORDER**
03.02.2025

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.

FEBRUARY 3, 2025/neha