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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 670/2016**
THE PRINCIPAL COMMISSIONER OF INCOME-TAX-8

.....Appellant

Through: Mr. Debesh Panda, SSC with
Mr. Vikramaditya Singh, Ms.
Zehra Khan, JSc, Mr. Kanishk
Agarwal & Ms. Yashika Gupta,
Advs.
Mr. Sanjay Kumar, SSC with
Ms. Monica Benjamin & Ms.
Easha Kadian, JSCs
Mr. Ajay Vohra, Sr. Adv. with
Mr. Ruchesh Sinha & Mr.
Aniket D. Agrawal, Advs.

versus

M/S SUNAIR HOTEL LTD.

.....Respondent

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

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

ORDER
29.01.2025

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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 29, 2025/v