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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 1054/2009**

COMMISSIONER OF INCOME TAX DELHIAppellant

Through: Mr. Shlok Chandra, SSC with
Ms. Nancy Jain, Ms. Madhvi
Shukla, Advs.

versus

CSL SECURITIES PVT. LTD.Respondent

Through: Mr. Ved Jain, Mr. Nischay
Kantoor, Ms. Soniya, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

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

ORDER

% **10.02.2025**

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 10, 2025/neha