IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/TAX APPEAL NO. 518 of 2015

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AKANKSHA ORGANISERS PVT.LTD.

Versus

COMMISSIONER OF INCOME TAX-1

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Appearance:
MR MANISH J SHAH(1320) for the Appellant(s) No. 1
KARAN G SANGHANI(7945) for the Opponent(s) No. 1

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CORAM: **HONOURABLE MS. JUSTICE SANGEETA K. VISHEN**
and
HONOURABLE MR.JUSTICE UTKARSH THAKORBHAI DESAI

Date : 27/10/2026

ORAL ORDER

(PER : HONOURABLE MS. JUSTICE SANGEETA K. VISHEN)

Mr Karan G. Sanghani, learned Senior Standing Counsel for the respondent has submitted before this Court that the tax effect in the appeal is less than Rs.2 crore and as per the circular no.09/2024, F.No.279/Misc./M-74/2024-ITJ, Government of India, Ministry of Finance Department of Revenue dated 17.09.2024 issued by the Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, the appeal would not be maintainable.

2. In view of the above statement, captioned Tax Appeal is disposed of on the ground of low tax effect with a liberty to revive in case of difficulty.

(SANGEETA K. VISHEN,J)

(UTKARSH THAKORBHAI DESAI, J)

BINOY B PILLAI

Original copy of this order has been signed by the Hon'ble Judges.
Digitally signed by: BINOY BALAKRISHNA PILLAI(HC00183), PRINCIPAL PRIVATE SECRETARY, at High Court of Gujarat on 28/10/2026 12:16:05