



\$~21

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

+ **ITA 520/2022**

PRINCIPAL COMMISSIONER OF INCOME TAX-1Appellant

Through: Mr. Anurag Ojha, SSC with Ms.
Hemlata Rawat & Mr. VK Saxena,
JSCs.

versus

**M/S ASIS PLYWOOD PVT. LTD. (FORMERLY KNOWN AS M/S
METRO DOORS PVT. LTD.)Respondent**

Through: None.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

%

14.05.2026

1. On *prima-facie* perusal of the memo of appeal, we find that the tax effect given therein is Rs.48,47,210/-.
2. According to us, the appellant cannot continue with the present appeal in light of the CBDT Circular No.5/2024 dated 15.03.2024 read with Circular No. 9/2024 dated 17.09.2024.
3. The appeal is, therefore, dismissed.
4. In case the appellant is able to satisfy that the instant case falls in any of the exceptions given in the Circulars, they shall be free to move an application for revival of the appeal.

DINESH MEHTA, J.

VINOD KUMAR, J.

MAY 14, 2026/nk