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

+ **ITA 200/2026 CM APPL. 16436/2026**

PR. COMMISSIONER OF INCOME TAX -CENTRAL -3

.....Appellant
Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, JSC, Mr. Yojit Pareek, JSC and Mr. Surya Jindal, Advs.

versus

IREO WATERFRONT PVT. LTD.

.....Respondent
Through: Ms. Monalisa Maity and Ms. Upasna Vashistha, Advs.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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17.03.2026

1. Learned counsel for the respondent submitted that the tax effect in the instant appeal falls below the limits prescribed in CBDT Circular No.5/2024 dated 15.03.2024 read with Circular No. 9/2024 dated 17.09.2024.
2. In view of the aforesaid, the appeal along with the pending application is dismissed.

DINESH MEHTA, J.

VINOD KUMAR, J.

MARCH 17, 2026/ dd