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

+ **ITA 220/2026 & CM APPL. 17358/2026**

PR. COMMISSIONER OF INCOME TAX -CENTRAL -3

Through: Mr. Gaurav Gupta, SSC,
Mr. Shivendra Singh and Mr. Yojit
Pareek, JSCs and Mr. Surya Jindal,
Adv.Appellant

versus

IREO WATERFRONT PVT. LTD.Respondent
Through: None

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

ORDER
19.03.2026

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1. Mr. Gaurav Gupta, learned Senior Standing Counsel for the appellant submitted that the tax effect in the instant appeal falls below the limit 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 is dismissed.

DINESH MEHTA, J.

VINOD KUMAR, J.

MARCH 19, 2026/cd