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

+ **ITA 311/2026 & CM APPL. 24458/2026**

PR. COMMISSIONER OF INCOME TAX -4Appellant

Through: Mr. Gaurav Gupta, SSC with Mr.
Shivendra Singh & Mr. Yojit Pareek,
JSCs.

versus

JITF SHIPYARD LTD.Respondent

Through: Mr. Saksham Singhal & Mr. Ram
Krishna Rao, Advocates.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **16.04.2026**

1. Learned counsel for appellant 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 is dismissed.

DINESH MEHTA, J.

VINOD KUMAR, J.

APRIL 16, 2026/nk