$~8 and 9

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

\+ ITA 335/2024

\+ ITA 336/2024

PRINCIPAL COMMISSIONER OF INCOME TAX DELHI-20

.....Appellant

Through: Mr. Abhishek Maratha, SSC, Mr. Apoorv Agarwal, JSC and Ms. Nupur Sharma, Adv.

versus

M/S CA COOPERATIVE THRIFT AND CREDIT SOCIETY LTD

.....Respondent

Through: Mr. Amit Shrivastava, Adv.

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

O R D E R

% **11.02.2026**

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

FEBRUARY 11, 2026/_ss_