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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 1007/2005**
SCOMMISSIONER OF INCOME TAX, DAppellant

Through: Mr. Vipul Agrawal, SSC with Ms.
Harshita Kotra, Adv.

versus

M/S NATIONAL PANASONIC INDIA PRespondent
Through: None.

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

ORDER
03.02.2026

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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.
3. The appellant-department shall be free to move application for revival of the appeal, in case it falls in any of the exceptions.

DINESH MEHTA, J.

VINOD KUMAR, J.

FEBRUARY 3, 2026/sr