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

\+ ITA 1012/2005

COMMISSIONER OF INCOME TAX XI .....Appellant

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, JSC, Mr. Yojit Pareek, JSC & Mr. Surya Jindal, Adv.

versus

MRS. MADHU JAN .....Respondent

Through: None.

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

ORDER

% 03.02.2026

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.

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*