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

\+ ITA 1173/2005

COMMISSIONER OF INCOME TAX DEL .....Appellant

Through: Mr. Ruchir Bhatia, Sr. Standing Counsel.

versus

M/S MOKUL OVERSEAS LTD. .....Respondent

Through: None.

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

O R D E R

% **17.01.2026**

1. Mr. Ruchir Bhatia, learned Sr. Standing Counsel for the Commissioner of Income Tax submitted that the tax effect involves 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.

JANUARY 17, 2026/MR