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

+ ITA 114/2006

+ ITA 126/2006

+ ITA 320/2006

COMMISSIONER OF INCOME TAX DELAppellant

Through: Mr. Ruchir Bhatia, SSC with Mr.
Anant Maan & Mr. Pratyaksh Gupta,
JSCs.

versus

JANATA PARTYRespondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **11.05.2026**

1. Mr. Ruchir Bhatia, Learned Senior Standing Counsel, submitted that the tax effect in the instant appeals falls below the limit 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 appeals are dismissed.

DINESH MEHTA, J.

VINOD KUMAR, J.

MAY 11, 2026/nk