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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 174/2006**
COMMISSIONER OF INCOME TAX DELAppellant

Through: Mr. Indruj Singh Rai, SSC with Mr.
Sanjeev Menon, JSC & Mr. Gaurav
Kumar, Adv.

versus

M/S PREM NATH MOTORS LTD.Respondent
Through: None.

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

ORDER

% **25.03.2026**

1. Mr. Indruj Singh Rai, learned Senior Standing 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.

MARCH 25, 2026/sr