



\$~6

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

+ **ITA 41/2006**

COMMISSIONER OF INCOME TAX

.....Appellant

Through: Mr. Shlok Chandra, Sr. Standing
Counsel with Ms. Naincy Jain, Jr.
Standing Counsel.

versus

M/S HERO HONDA MOTORS LTD.

.....Respondent

Through: Mr. Himanshu Aggarwal, Advocate.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

%

17.01.2026

1. Mr. Shlok Chandra, 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