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

\+ ITA 84/2006

COMMISSIONER OF INCOME TAX DEL .....Appellant

Through: Mr. Gaurav Gupta, SSC and Mr. Shivendra Singh, JSC.

versus

JYOTSNA SURI .....Respondent

Through: Mr. Prakash Kumar and Ms. Rashmi Singh, Advocates.

\+ ITA 180/2006

COMMISSIONER OF INCOME TAX DEL .....Appellant

Through: Mr. Gaurav Gupta, SSC and Mr. Shivendra Singh, JSC.

versus

JYOTSNA SURI .....Respondent

Through: Mr. Prakash Kumar and Ms. Rashmi Singh, Advocates.

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

O R D E R

% **17.01.2026**

1. On perusal of the record more particularly the order dated 24.01.2005 passed by the Income Tax Appellate Tribunal (ITAT) in appeals *i.e.* ***ITA No. 2180/Del/98*** and ***ITA No. 3085/Del/99*** filed by the Department before it, we find that total addition for the Assessment Year 1996-97 was Rs.25,00,000/- while for the Assessment Year 1994-95 was Rs.3,13,18,000/-.

2. Such being a position, even if maximum rate of tax (40%) prevailing at that point of time *i.e.* 1996-97 taken into consideration, total tax effect would not be more than Rs.75,00,000/- which is definitely below the limit prescribed in CBDT Circular No.5/2024 dated 15.03.2024 read with circular No. 9/2024 dated 17.09.2024.

3. In view of the aforesaid, the appeals are dismissed.

DINESH MEHTA, J.

VINOD KUMAR, J.

JANUARY 17, 2026/MR