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

+ ITA 495/2025

PR. COMMISSIONER OF INCOME TAX-1, DELHI

.....Appellant

Through: Mr. Anurag Ojha, SSC with Ms. Hemlata Rawat & Mr. VK Saxena, JSCs.

versus

CVENT INDIA PVT. LTD.

.....Respondent

Through: Mr. Himanshu S. Sinha, Mr. Prashant Meharchandani, Mr. Jainendra Singh Kataria & Ms. Kanika Jain, Advocates.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **12.05.2026**

1. Mr. Anurag Ojha, learned Senior Standing Counsel, 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.

MAY 12, 2026/nk