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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ ITA 185/2025, CM APPL. 35138/2025 & CM APPL. 35139/2025

PR. COMMISSIONER OF INCOME TAX-1Appellant
Through: Mr. Vipul Agrawal SSC with
Mr.Gaoraang Ranjan and Ms.Harshita
Kotru, Advs.

versus

M/S CHARVAK TRADING PVT. LTD.Respondent
Through: Ms. Akanshika Arora, Adv.

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

ORDER
26.02.2026

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1. Mr. Agrawal, learned counsel for the appellant on instructions 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.

FEBRUARY 26, 2026

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