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

+ **ITA 1/2026, CM APPL. 312/2026 & CM APPL. 313/2026**

PR. COMMISSIONER OF INCOME TAX-1Appellant

Through: Mr. Vipul Agrawal, SSC with Ms.
Harshita Kotru, Advocate.

versus

BOSTON SCIENTIFIC INDIA PVT. LTD.Respondent

Through: Mr. Deepak Chopra & Ms. Priya
Tandon, Advocates.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **13.01.2026**

1. Mr. Deepak Chopra, learned counsel for the respondent informs that the tax effect involved in the present appeal is below the tax limit prescribed in CBDT circular no. 5/2024 read with 9/2024.
2. Mr. Vipul Agrawal, however, submitted that since he does not have written instructions from the department, liberty be given that in case the tax effect is more than Rs. 2 crores, or the case falls in the exception, the appellant would be free to move application for revival of the instant appeal.
3. With liberty as prayed, the appeal is dismissed in light of the aforesaid circulars.

DINESH MEHTA, J.

VINOD KUMAR, J.

JANUARY 13, 2026/nk