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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ ITA 3/2026, CM APPL. 434/2026, CM APPL. 435/2026 & CM
APPL. 436/2026
PRINCIPAL COMMISSIONER OF INCOME TAX -7, DELHI

.....Appellant
Through: Mr. Puneet Rai, SSC, Mr. Gibran,
JSC and Mr. Ashvini Kumar and Mr.
Rishabh Nangia, Advs.

versus
UJJAWALA POWER PVT. LTD.Respondent
Through: Appearance not given

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

ORDER
06.01.2026

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1. Mr. Puneet Rai, learned Senior Standing Counsel appearing for the appellant submitted that in the present appeal, the tax effect is below the limit prescribed in circular no.5&9/2024, issued by the Central Board of Direct Taxes (CBDT).
2. The instant appeal is therefore dismissed in light of the above referred circulars.

DINESH MEHTA, J

VINOD KUMAR, J

JANUARY 6, 2026/cd