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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 133/2026**

PRINCIPAL COMMISSIONER OF INCOME TAX- 10 DELHI

.....Appellant

Through: Mr. Abhishek Maratha, SSC and Mr.
Apoorv Agarwal, JSC and Ms. Nupur
Sharma, Adv.

versus

JAGAT JEWELS

.....Respondent

Through: Mr. Akash Ojha, Adv.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **17.02.2026**

CM APPL. 10897/2026 (delay 780 days in refiling appeal)

1. For the reasons stated in the application, the delay of 780 days in refilling the appeal, is condoned.
2. The application stands disposed of.

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3. Learned counsel for appellant submitted that the tax effect in the instant appeal falls below the limit 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 17, 2026/ss