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IN THE HIGH COURT OF DELHI AT NEW DELHI

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ITA 146/2026, CM APPL. 12090/2026 & CM APPL. 12091/2026

PR. COMMISSIONER OF INCOME TAX DELHI-4.....Appellant

Through: Mr. Shlok Chandra, SSC, Ms. Naincy
Jain and Ms. Madhavi Shukla, JSCs
and Mr. Udit Dad, Adv.

versus

M/S GRUNER INDIA PVT LTD

.....Respondent

Through: None

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

23.02.2026

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1. Mr. Shlok Chandra, learned Senior Standing Counsel for the 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 23, 2026/cd