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

+ **ITA 421/2026 & CM APPL. 34356/2026**

**PR. COMMISSIONER OF INCOME TAX - 4, DELHI**

.....Appellant

Through: Mr. Gaurav Gupta, SSC with  
Mr. Shivendra Singh & Mr. Yojit  
Pareek, JSCs and Mr. Surya Jindal,  
Adv.

versus

**M/S JAYPEE CAPITAL SERVICES LTD** .....Respondent

Through: Mr. Ved Jain, Mr. Nischay Kantoor &  
Ms. Vandana Kothari, Advs.

**CORAM:**

**HON'BLE MR. JUSTICE DINESH MEHTA**

**HON'BLE MR. JUSTICE VINOD KUMAR**

**ORDER**

% **20.05.2026**

1. Learned Senior Standing Counsel for appellant submitted that the tax effect in the instant appeal falls below the limits prescribed in Circular No.5/2024 dated 15.03.2024 read with Circular No. 9/2024 dated 17.09.2024 issued by the Central Board of Direct Taxes.
2. In view of the aforesaid, the appeal is dismissed. Pending application is disposed of.

**DINESH MEHTA, J**

**VINOD KUMAR, J**

**MAY 20, 2026/kk**