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

+ **ITA 387/2025**

PR. COMMISSIONER OF INCOME TAX, DELHI - 1.....Appellant

Through: **Mr. Vipul Agrawal, SSC, Ms.
Sakshi Shairwal, JSC, Ms.
Harshita Kotru and Mr.
Gaoraang Ranjan, Adv.**

versus

**M/S. ASSOTECH MOONSHINE URBAN DEVELOPERS PVT.
LTD.Respondent**

Through: **Ms. Rishika Goel, Adv.**

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

**ORDER
18.05.2026**

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1. Learned counsel for appellant-respondent 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

MAY 18, 2026/cd