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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 22/2026 CM APPL. 2919/2026 CM APPL. 2920/2026**
PR COMMISSIONER OF INCOME TAX 4 NEW DELHI

.....Appellant

Through: Mr. Shlok Chandra, Sr. Std. Counsel
with Ms. Naincy Jain, Ms. Madhavi
Shukla, Jr. SCs and Mr. Udit Dad,
Advocate.

versus

HARYANA CITY GAS DISTRIBUTION PVT LTD

.....Respondent

Through: None.

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

ORDER

% **16.01.2026**

1. Mr. Shlok Chandra, Senior Standing Counsel for the appellant submitted that the tax amount involved in the present case is Rs. 1,61,88,463/- and therefore, is liable to be withdrawn/dismissed in light of the circulars issued by Central Board of Direct Taxes (CBDT), particularly Circular No. 5/2024 dated 15.03.2024 and Circular No. 9/2024 dated 17.09.2024.
2. The appeal is, therefore, dismissed as withdrawn.
3. The application seeking condonation of delay in re-filing so also the application seeking exemption from filing certified copies stand disposed of, along with the appeal.

DINESH MEHTA, J

VINOD KUMAR, J

JANUARY 16, 2026/dd