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

+ ITA 112/2026, CM APPL. 8892/2026, CM APPL. 8893/2026, CM APPL. 8894/2026

PRINCIPAL COMMISSIONER OF INCOME TAX-10 DELHI

.....Appellant
Through: Mr. Abhishek Maratha, SSC and Mr.
Apoorv Agarwal, JSC

versus

PINNACLE CLOTHING COMPANY

.....Respondent
Through: Appearance not given

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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09.02.2026

1. Learned counsel for appellant-Income Tax Department submits that the tax effect in the instant appeal falls below the limits 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.
3. Pending applications also stand disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

FEBRUARY 9, 2026/ss