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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ ITA 117/2026 & CM APPL. 9210/2026, CM APPL. 9211/2026
PRINCIPAL COMMISSIONER OF INCOME
TAX-10 DELHIAppellant

Through: Mr. Abhishek Maratha, SSC with Mr.
Apoorv Agarwal, JSC.

versus

PINNACLE CLOTHING COMPANYRespondent
Through: None.

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

ORDER
10.02.2026

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CM APPL. 9211/2026 (for delay)

1. The instant application has been filed seeking condonation of delay of 708 days in re-filing the appeal.
2. For the reasons stated in the application, the delay of 708 in re-filing the appeal is condoned.
3. Application stands allowed.

ITA 117/2026 & CM APPL. 9210/2026 (for delay in filing the appeal)

4. Learned counsel for appellant submitted 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.
5. In view of the aforesaid, the appeal is dismissed.



6. Pending application also stands disposed of.

DINESH MEHTA, J.

VINOD KUMAR, J.

FEBRUARY 10, 2026/MR