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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 130/2026, CM APPL. 10518/2026 & CM APPL. 10519/2026**
PR COMMISSIONER OF INCOME TAX, DELHI-4

.....Appellant
Through: Mr. Shlok Chandra, SSC, Ms. Naincy
Jain, Ms. Madhavi Shukla, JSCs.

versus

KARCHER CLEANING SYSTEMS PRIVATE LIMITED
.....Respondent
Through: None.

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

ORDER
16.02.2026

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1. 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.
2. In view of the aforesaid, the appeal is dismissed along with pending applications.

DINESH MEHTA, J

VINOD KUMAR, J

FEBRUARY 16, 2026/ck