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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 171/2026 CM APPL. 13911/2026 CM APPL. 13912/2026**
PR COMMISSIONER OF INCOME TAX DELHI -4

.....Appellant
Through: Mr. Shlok Chandra, SSC, Ms. Naincy Jain, Ms. Madhavi Shukla, JSCs & Mr. Udit Dad, Adv.

versus

MS GRUNER INDIA PVT LTD

.....Respondent
Through: None.

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

ORDER
09.03.2026

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1. Mr. Shlok Chandra, learned senior standing counsel appearing for the 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

MARCH 9, 2026/ck