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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 205/2026 CM APPL. 16591/2026**

PR. COMMISSIONER OF INCOME TAX, DELHI

.....Appellant
Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, JSC, Mr. Yojit Pareek, JSC and Mr. Surya Jindal, Adv.

versus

JANAK RAJ GUPTA AND COMPANY

.....Respondent
Through: Mr. Salil Kapoor, Ms Soumya Singh and Ms Ananya Kapoor, Advs.

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

ORDER
18.03.2026

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1. Learned counsel for the respondent 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 along with the pending applications, if any, is dismissed.

DINESH MEHTA, J

VINOD KUMAR, J

MARCH 18, 2026/ dđ