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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 360/2026 CM APPL. 29433/2026-DELAY OF 638 DAYS IN**
RE-FILING

PR. COMMISSIONER OF INCOME TAX, DELHIAppellant
Through: Mr. Gaurav Gupta, SSC, Mr. Shivendra Singh and Mr. Yojit Pareek, JSCs and Mr. Surya Jindal, Adv.

versus

JANAK RAJ GUPTA AND CO.

.....Respondent
Through: Appearance not given

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

ORDER
04.05.2026

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1. Learned counsel for appellant submitted that the tax effect in the instant appeal falls below the limit 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.

DINESH MEHTA, J

VINOD KUMAR, J

MAY 4, 2026/ss