$~16 and 17

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ ITA 371/2026 CM APPL. 30859/2026

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

versus

JANAK RAJ GUPTA .....Respondent
Through: Mr. Manoranjan Nayak, Adv.

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\+ ITA 372/2026 CM APPL. 30860/2026 CM APPL. 30861/2026-

PR. COMMISSIONER OF INCOME TAX-4, DELHI .....Appellant
Through: Mr. Gaurav Gupta, SSC, Mr. Shivendra Singh and Mr. Yojit Pareek, JSCs and Mr. Surya Jindal, Adv.

versus

GD INFRABUILD PVT. LTD. .....Respondent
Through: Mr. Manoranjan Nayak, Adv.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE AMIT MAHAJAN

O R D E R

% **08.05.2026**

1. Learned counsel for the appellant submitted that the tax effect in the instant appeals fall 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 appeals are dismissed along with pending applications.

DINESH MEHTA, J

AMIT MAHAJAN, J

MAY 8, 2026/*ss*