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

+ **ITA 394/2026 CM APPL. 31907/2026 CM APPL. 31908/2026**

PR. COMMISSIONER OF INCOME TAX, DELHIAppellant

Through: Mr. Gaurav Gupta, SSC, Mr. Shivendra Singh and Mr. Yojit Pareek, JSCs and Mr. Surya Jindal, Advs.

versus

ATULAH CONTRACTORS AND CONSTRUCTION PVT. LTD.

.....Respondent

Through: Appearance not given

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

12.05.2026

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1. Learned counsel for the 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.
3. Pending applications are disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

MAY 12, 2026/ss