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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 401/2026, CM APPL. 32269/2026 & CM APPL. 32270/2026**
PR. COMMISSIONER OF INCOME TAX, DELHI-7

.....Appellant
Through: Mr. Puneet Rai, SSC with Mr. Ashvini
Kr. & Mr. Rishabh Nangia, JSCs

versus

VIBGYOR IT CONSULTANTS PVT. LTD.Respondent
Through:

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE OM PRAKASH SHUKLA

ORDER

% **13.05.2026**

1. Mr. Puneet Rai, learned Senior Standing Counsel for the appellant-Department submitted that the tax effect in the instant appeal falls below the limits prescribed in Circular No.5/2024 dated 15.03.2024 read with Circular No. 9/2024 dated 17.09.2024 issued by the Central Board of Direct Taxes.
2. In view of the aforesaid, the appeal is dismissed. All pending applications are also dismissed.

DINESH MEHTA, J

OM PRAKASH SHUKLA, J

MAY 13, 2026

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