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

+ **ITA 420/2026, CM APPL. 34354/2026 & CM APPL. 34355/2026**

PR. COMMISSIONER OF INCOME TAX, DELHI

.....Appellant

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

versus

SUBHASH CHAND GUPTA

.....Respondent

Through:

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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20.05.2026

1. Learned Senior Standing Counsel for appellant 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 disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

MAY 20, 2026/kk