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

\+ ITA 593/2025

PRINCIPAL COMMISSIONER OF INCOME TAX-10, DELHI

.....Appellant

Through: Mr.Abhishek Maratha, SSC with Mr.Apoorv Agarwal and Mr.Viplav Acharya, JSCs, Ms. Nupur Sharma, Mr. Himanshu Gaur and Ms. Muskaan Goel, Advs.

versus

RISHI RAJ JAIN .....Respondent

Through: Mr. Ved Jain, Mr. Nischay Kantoor and Ms. Vandana Kothari, Advs.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% 23.07.2026

1. Learned counsel for the respondent submitted that the amount involved in the present appeal is below taxable limit prescribed in Circular No. 9/2024 dated 17.09.2024.

2. Learned counsel for the appellant is not in a position to dispute this position having verified from the Assessment Order.

3. On perusal of record, we find that addition made is Rs.59,28,150/- is thus dismissed in the light of the circular.

4. It shall be open for the Revenue to move an application for revival if it is able to satisfy the Court that the tax amount involved is more than the limit prescribed by the circular.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

JULY 23, 2026/neelam