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

\# **CNR No. DLHC011279062024**

\+ ITA 513/2025 & CM APPL. 64209/2025

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL) -3
.....Appellant

Through: Mr. Siddhartha Sinha, SSC with Ms. Easha Gurung, JSC.

versus

VAAAN INFRA PRIVATE LIMITED .....Respondent

Through: Mr. Manish Yadav & Ms. Nitika Choudhary, Advs.

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

O R D E R

% 06.08.2026

1. Learned counsel for respondent submitted that the appeal in hands cannot continue, as the tax effect involved in the present appeal is below the limits as prescribed in CBDT Circular No.5/2024 dated 15.03.2024 read with Circular No. 9/2024 dated 17.09.2024.

2. In this regard, learned counsel for the respondent submitted that pursuant to the order dated 30.03.2021 passed by the Principal Commissioner of Income Tax, Delhi-7 *(hereinafter referred to as 'the Authority')* under Section 263 of the Income Tax Act, 1961 *(hereinafter referred to as 'the Act of 1961')*, the Assessing Officer *(AO)* has passed an assessment order dated 31.03.2022 giving effect to the order of the Authority, wherein the assessee

has been assessed at total income of Rs.3,42,45,148/-. If the tax is calculated thereupon, it will fall below the prescribed limit provided in the aforesaid circular. And, hence, the appeal is liable to be dismissed.

3. In view of the aforesaid, the appeal is dismissed.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

AUGUST 6, 2026/*sid*