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

+ ITA 247/2026 & CM APPL. 18768/2026

PR. COMMISSIONER OF INCOME TAX .....Appellant

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

versus

JANAK RAJ GUPTA .....Respondent

Through: Counsel (appearance not received)

+ ITA 248/2026 & CM APPL. 18776/2026

PR. COMMISSIONER OF INCOME TAX-10, NEW DELHI

.....Appellant

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

versus

JANAK RAJ GUPTA AND COMPANY .....Respondent

Through: Counsel (appearance not received)

**CORAM:**

**HON'BLE MR. JUSTICE DINESH MEHTA**

**HON'BLE MR. JUSTICE VINOD KUMAR**

**ORDER**

% **25.03.2026**

1. Learned counsel for appellant submitted that the tax effect in the instant appeals fall below the limits 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 appeals are dismissed.

**DINESH MEHTA, J**

**VINOD KUMAR, J**

**MARCH 25, 2026**

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