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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

O R D E R

% 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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