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

+ ITA 836/2018

PR. COMMISSIONER OF INCOME TAX DELHI - 2

.....Appellant

Through: Mr. Shlok Chandra, Sr.
Standing Counsel with Ms.
Naincy Jain, JSC, Ms. Madhavi
Shukla, JSC and Mr. Sushant
Pandey, Adv.

versus

M/S. BLUE BIRD SOFTWARE PVT. LTD.Respondent

Through: Mr. Lalchandani, Advocate.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

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23.09.2024

1. Mr. Chandra, learned counsel appearing for the appellant, would contend that the instant appeal would be maintainable notwithstanding the pecuniary limits prescribed in light of the exceptions carved out and stipulated in Circular No.5 of 2024 dated 15 March 2024.

2. Mr. Chandra draws our attention specifically to Clause (h) of paragraph 3.1 and which speaks of the following class of cases:

“h. Cases involving organized tax evasion including cases of bogus capital gain/loss through penny stocks and cases of accommodation entries, or”

3. Since the dispute raises allegations of accommodation entries having allegedly been provided, we find that the appeal would be maintainable.



4. Since questions of law have already been framed, let the appeal be put down for consideration on 12.11.2024.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

SEPTEMBER 23, 2024/ib