Pr. Commissioner of Income Tax v. Janak Raj Gupta; Pr. Commissioner of Income Tax-10, New Delhi v. Janak Raj Gupta and Company (common order)

ITA 247/2026 and 248/2026

ITA 247/2026 and 248/2026; order dated 2026-03-25 | 2026-03-25

Revenue appeals dismissed on low tax effect; underlying merits not adjudicated.

High Court of Delhi | 2-judge bench (Division Bench) | Justice Dinesh Mehta | Justice Vinod Kumar

Assessment years: Not specified in order text

01 FACTS OF THE CASE

Revenue appealed against Janak Raj Gupta and Janak Raj Gupta and Company in ITA 247/2026 and 248/2026. The order records that the tax effect falls below the limits in CBDT Circular 5/2024 dated 15 March 2024 read with Circular 9/2024 dated 17 September 2024.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The Court acted on the recorded low-tax-effect submission. The order does not set out the underlying tax controversy, assessment year or a calculation of the monetary limit.

Source: PDF pp.1–2

03 JUDICIAL DECISION

Both appeals were dismissed on the stated low-tax-effect ground. No underlying tax merits were adjudicated.

Source: PDF pp.1–2

04 OUTCOME / IN WHOSE FAVOUR

Both Revenue appeals ended under the common order.

Source: PDF pp.1–2

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

Identify the actual disposal: ITA 247/2026 concerns Janak Raj Gupta individually; ITA 248/2026 concerns Janak Raj Gupta and Company. These distinct captions and dockets remain identifiable despite the common two-page order. (PDF pp.1–2)

Separate appellate closure from tax merits: The result favours Janak Raj Gupta and Janak Raj Gupta and Company only in ending this Revenue challenge. The Court supplies no independent reasoning approving a deduction, deleting an addition or invalidating reassessment. For any substantive reliance, the underlying appellate decision and its facts would need to be examined separately. (PDF pp.1–2)

Apply the recorded policy with its evidential limits: The order identifies both circulars but does not reproduce their full conditions or decide any exception. It therefore supports the recorded disposal, not a universal monetary-limit rule for other appeals. The assessment year and substantive statutory provisions remain unstated; assigning them from a filename or a neighbouring case would create unsupported facts. (PDF pp.1–2)

Source: PDF pp.1–2

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 2-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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