Pr. Commissioner of Income Tax, Delhi v. Janak Raj Gupta and Co.

ITA 360/2026

ITA 360/2026 (2026-05-04) | 2026-05-04

Revenue appeal dismissed on the recorded low tax effect; underlying tax merits not adjudicated.

High Court of Delhi | Division Bench | Justice Dinesh Mehta | Justice Vinod Kumar

Assessment years: Not specified in supplied order

Scope of this order

Respondent assessee retained the benefit of Revenue's appeal ending on monetary limits; no substantive High Court tax ruling was made.

01 FACTS OF THE CASE

In ITA 360/2026, Revenue's counsel stated that the tax effect fell below the limits prescribed by CBDT Circular 5/2024 dated 15 March 2024 read with Circular 9/2024 dated 17 September 2024. The supplied order does not state an assessment year or determine the substantive tax dispute.

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02 DISCUSSION BY THE HON'BLE COURT

The Court relied on the recorded monetary-limit submission. Its short reasoning concerns whether Revenue's appeal should proceed under the cited litigation circulars; it contains no adjudication approving a deduction, cancelling a reassessment or deciding the underlying addition.

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03 JUDICIAL DECISION

The appeal was dismissed on the stated low-tax-effect basis.

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04 OUTCOME / IN WHOSE FAVOUR

Respondent assessee retained the benefit of Revenue's appeal ending on monetary limits; no substantive High Court tax ruling was made.

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05 EXPERT COMMENTS

Read the reason for disposal before relying on the result — The result in ITA 360/2026 rests on the tax-effect submission under the two identified circulars. It does not supply a merits precedent on the underlying assessment, even though it ends this Revenue appeal.

Do not fill gaps with assumed assessment facts — The original does not identify an assessment year, detailed tax computation or the provision governing the underlying addition. Those details cannot responsibly be supplied from a filename, another case or a generic reassessment template.

A captioned delay request is not an express ruling — The caption identifies CM APPL.29433/2026 and a 638-day re-filing delay. The operative paragraphs dismiss the appeal for low tax effect; they do not expressly decide that delay request. No condonation is inferred.

Source: PDF p. 1

SOURCE & VERIFICATION

High Court of Delhi official judgment PDF (DLHC011322362024_1_2026-05-04.pdf)

1-page official High Court of Delhi judgment PDF (DLHC011322362024_1_2026-05-04.pdf).

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 1 physical source pages read and visually inspected. SHA-256: de2fc6c624e82d6e303536ebc92cd935bb84ccc813bab1e4f9daf9835afc7071.

STATUTORY SCOPE

The order applies CBDT litigation monetary-limit circulars. It does not decide the underlying assessment provisions or identify an assessment year.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has 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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