Pr. Commissioner of Income Tax, Delhi v. Janak Raj Gupta; Pr. Commissioner of Income Tax-4, Delhi v. GD Infrabuild Pvt. Ltd. (common order)

ITA 371/2026 and ITA 372/2026

ITA 371/2026 and ITA 372/2026 (2026-05-08) | 2026-05-08

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

High Court of Delhi | Division Bench | Justice Dinesh Mehta | Justice Amit Mahajan

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 371/2026 and ITA 372/2026, 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.

Source: PDF p. 1

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.

Source: PDF p. 2

03 JUDICIAL DECISION

Both identified appeals were dismissed on the recorded low-tax-effect basis. Pending applications were also dismissed.

Source: PDF p. 2

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.

Source: PDF p. 2

05 EXPERT COMMENTS

Read the reason for disposal before relying on the result — The result in ITA 371/2026 and ITA 372/2026 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.

Common disposal does not merge taxpayer identity — ITA 371/2026 concerns Janak Raj Gupta; ITA 372/2026 concerns GD Infrabuild Pvt. Ltd. Both dockets remain in this note and must not be collapsed into another same-name appeal.

Source: PDF p. 1

SOURCE & VERIFICATION

High Court of Delhi official judgment PDF (DLHC011322422024_1_2026-05-08.pdf)

2-page official High Court of Delhi judgment PDF (DLHC011322422024_1_2026-05-08.pdf).

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

Open cited source rendition

All 2 physical source pages read and visually inspected. SHA-256: 9f62690e663d845d55a14b2a1621460b5904288068a48a7a50a938693b953efa.

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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