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

\# **CNR No. DLHC011085402023**

\+ ITA 780/2025, CM APPL. 81598/2025, CM APPL. 81599/2025

PR. COMMISSIONER OF INCOME TAX-1 .....Appellant

Through: Mr. Vipul Agrawal (Sr. Standing Counsel) with Ms. Harshita Kotru (Adv.)

versus

M/S AIS DISTRIBUTION SERVICES LTD. .....Respondent

Through: Mr. Sandeep Sapra (Adv.)

\# **CNR No. DLHC011085412023**

\+ ITA 782/2025, CM APPL. 81880/2025, CM APPL. 81881/2025

PR. COMMISSIONER OF INCOME TAX-1 .....Appellant

Through: Mr. Vipul Agrawal (Sr. Standing Counsel) with Ms. Harshita Kotru (Adv.)

versus

M/S AIS DISTRIBUTION SERVICES LTD. .....Respondent

Through: Mr. Sandeep Sapra (Adv.)

CORAM:
HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD
HON'BLE MS. JUSTICE RENU BHATNAGAR

O R D E R

% 24.09.2026

1. In view of the Circular dated 17.09.2024 and more particularly in

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view of para (v) of the said Circular, since the tax effect for AY 2011-12 is only Rs.1,26,51,985/- and the tax effect for AY 2012-13 is Rs.1,26,06,998/-, this Court is not inclined to entertain the present Appeals.

2. Accordingly, the Appeals are disposed of as withdrawn.

3. It is made clear that the question of law, if any, is left open to be decided in an appropriate forum.

4. Pending applications, if any, also stands disposed of.

SUBRAMONIUM PRASAD, J

RENU BHATNAGAR, J

SEPTEMBER 24, 2026
Rahul

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