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

\+ ITA 56/2026

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL -1

.....Appellant

Through: Mr Ruchir bhatia, SSC & Mr. Anant Mann, JSC.

versus

OM PRAKASH ARORA .....Respondent

Through: Mr. Ajay Vohra, Sr. Advocate with Mr. Aditya Vohra, Advocate.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% 12.03.2026

1. Mr. Ajay Vohra, learned senior counsel appearing for the respondent-assessee submits that the tax effect in the instant appeal falls below the limits prescribed in CBDT Circular No.5/2024 dated 15.03.2024 read with Circular No. 9/2024 dated 17.09.2024.

2. On prima-facie examination of the material, we are also of the view that tax-effect is below Rs. 2 crores.

3. Mr. Anant Mann, learned Junior Standing Counsel, could not satisfy the Court regarding tax-effect involved in the present appeal.

4. In view of the aforesaid, the appeal stands dismissed.

DINESH MEHTA, J.

VINOD KUMAR, J.

MARCH 12, 2026/*nk*

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