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

\+ ITA 121/2026, CM APPL.9574/2026 & CM APPL.9576/2026

PRINCIPAL COMMISSIONER OF INCOME TAX DELHI-10

.....Appellant

Through: Mr. Abhishek Maratha, SSC, Mr. Apoorv Agarwal, Mr. Viplav Acharya, JSCs, Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Himanshu Gaur, Mr. Gaurav Kumar Arya, Mr. Pushpag Shah and Mr. Sidharth Kumar, Advs.

versus

SAM OVERSEAS .....Respondent

Through: Appearance not given

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

O R D E R

% 11.02.2026

CM APPL. 9575/2026 (Delay in refiling)

1. For the reasons stated in the application, the delay of 709 days in refiling the appeal is condoned.

2. The application stands disposed of.

ITA 121/2026

3. Learned counsel for petitioner submitted that the tax effect in the

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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.

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

5. Pending applications, if any, stand disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

FEBRUARY 11, 2026/*cd*

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