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

\# **CNR No. DLHC011323142024**

\+ ITA 665/2026 & CM APPL. 54743/2026

PR. COMMISSIONER OF INCOME TAX CENTRAL-3, NEW DELHI .....Appellant

Through: Mr. Shlok Chandra, SSC, Ms. Naincy Jain and Ms. Madhvi Shukla, JSCs and Mr. Udit Dad, Adv.

versus

M/S. JACARANDA CAPITAL LTD. .....Respondent

Through: None.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% 14.09.2026

1. The Income Tax Appellate Tribunal, Delhi Bench 'C' Delhi (*hereinafter referred to as 'the Tribunal'*) has allowed the appeal filed by the respondent/assessee and set aside an addition of Rs. 6,00,000/-, which the Assessing Officer (AO) had made on the ground of accommodation entry and the same was affirmed by the Appellate Authority.

2. Having heard Mr. Shlok Chandra, learned Senior Standing Counsel for appellant, we are of the view that the Tribunal has considered and aptly appreciated the material available on record and the finding recorded by the Tribunal is essentially a finding of fact. That apart, looking to the smallness of the amounts (addition of Rs. 6,00,000/-), we do not find it to be a fit case,

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warranting interference of the Court. The appeal is, therefore, dismissed alongwith pending application.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

SEPTEMBER 14, 2026/*sds*

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