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

\# **CNR No. DLHC011323202024**

\+ ITA 691/2026 CM APPL. 57395/2026 CM APPL. 57396/2026

PR. COMMISSIONER OF INCOME TAX-4, NEW DELHI

.....Appellant

Through: Mr. Shlok Chandra, SSC with Ms. Naincy Jain, Ms. Madhavi Shukla, JSCs. & Mr. Udit Dad, Adv.

versus

MAGNUM STEEL LTD .....Respondent

Through: None.

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

O R D E R

% 24.08.2026

1. Learned Counsel for appellant submitted that the tax effect in the instant appeal falls below the limits prescribed in Circular No.5/2024 dated 15.03.2024 read with Circular No. 9/2024 dated 17.09.2024 issued by the Central Board of Direct Taxes.

2. In view of the aforesaid, the appeal is dismissed, all pending applications stand disposed of.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

AUGUST 24, 2026/*sid*

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