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

+ ITA 44/2026, CM APPL. 4569/2026

PR. COMMISSIONER OF INCOME TAX -7

.....Appellant

Through: Mr. Puneet Rai, SSC.

versus

M/S TCK ADVISERS PVT. LTD.

.....Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

22.01.2026

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1. Learned counsel for the appellant submitted 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. In view of the aforesaid, the appeal along with the pending applications, if any, is dismissed.

DINESH MEHTA, J.

VINOD KUMAR, J.

JANUARY 22, 2026/dd