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

\# **CNR No. DLHC010360552026**

\+ ITA 634/2026 & CM APPL. 51849/2026

PR. COMMISSIONER OF INCOME TAX -15 .....Appellant

Through: Mr. Ruchir Bhatia, SSC, Mr. Anant Mann, JSC and Mr. Pratyaksh Gupta, JSC.

versus

RAKESH DIVEDI .....Respondent

Through: Mr. Ravi Pratap Mall, Advocate.

CORAM:
HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD
HON'BLE MS. JUSTICE RENU BHATNAGAR

O R D E R

% 12.10.2026

1. The present appeal has been filed under Section 260A of the Income Tax Act, 1961 against the order dated 09.01.2026 passed by the learned Income Tax Appellate Tribunal, New Delhi in ITA No. 3290/DEL/2025 for the Assessment Year 2009-10.

2. It was pointed out to the counsel for the appellant-Revenue that the tax effect in the present matter is less than Rs. 2 crores. The counsel for the appellant states that prosecution has been initiated against the respondent and therefore, it comes within Clause (d) in Circular No. 5/2024.

3. Learned counsel appearing for the respondent states that the prosecution has been dropped *vide* order dated 03.01.2026.

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4. In view of the above and in view of the fact that tax effect is less than Rs. 2 crores, this Court is not inclined to proceed further.

5. The appeal is disposed of in the aforesaid terms.

6. We make it clear that the question of law is left open.

SUBRAMONIUM PRASAD, J

RENU BHATNAGAR, J

OCTOBER 12, 2026/*ng*

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